



Australian
National
University



TAX AND TRANSFER POLICY INSTITUTE
ANNUAL REPORT
FISCAL YEAR 2019-2020

Crawford School of
Public Policy
ANU College of
Asia and the Pacific

TAX AND TRANSFER POLICY INSTITUTE

ANNUAL REPORT

1 July 2019 – 30 June 2020

Certification by the Director of Crawford School

I hereby certify that the information provided to the Department of Treasury by ANU in:

- > the Tax and Transfer Policy Institute's Annual Report
- > the performance data and information
- > the financial tables

provides a true and fair view of the matters reported on therein.

I certify that the Commonwealth funding contributions were applied for the activities of the Tax and Transfer Policy Institute as specified in the Funding Agreement.



Professor Helen Sullivan
Director, Crawford School of Public Policy

31 August 2020

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HIGHLIGHTS FOR 2019-2020

16

Events

47,000

TTPI blog visits

14

Master and other courses

14

Working papers and policy briefs

86

Blog articles

49

Publications

17

Outreach seminars

321

Facebook posts

67

Articles and comments in national media

FROM THE CHAIR OF THE ADVISORY COMMITTEE



Tax reform should be an imperative in any reset of our economy as a fundamental element of a COVID Recovery Strategy.

Time to take broad-based tax reform out of the “Too Hard Basket”. With many authoritative assessments of our tax system dating back some 45 years to the Asprey Review through to the Henry Review, the weaknesses and shortcomings of the present system are well documented and accepted.

There is, therefore, widespread agreement as to the major components of a genuine reform agenda. It has simply been a lack of clear, bipartisan, leadership that has failed to accept the challenge and deliver an effective strategy in response.

The focus of a successful COVID Recovery Strategy must be on the inter-related objectives of growth, jobs, investment, incentives, and productivity. Unfortunately, all of these are compromised by the existing, ineffective, complex, compliance expensive, and inequitable tax system, compounded by the failings of our federated structure with ill-defined and overlapping spending, and policy responsibilities, with a mixture of taxing powers.

It is a tragedy that the Morrison Government is claiming that the second and third stages of its legislated personal tax cuts are “tax reform”, and is naively hinting at “bringing them forward” as a key component of their Recovery Strategy.

While these tax cuts may, and I say may, work to reduce the reliance on bracket creep, a major failing of the present system, they are unlikely to be a complete answer, and they are also unlikely to deliver the heralded real economic benefits, while compounding the inequity of the present system.

Moreover, it would do nothing about the unsustainability of the profits-based corporate tax system, including where many multinationals pay no tax; nor the failure of GST as a growth tax; nor the ineffectiveness of the RRT; nor the nuisance taxes such as stamp and insurance duties; nor the lack of road-user/congestion or carbon taxes; nor recognize the significance of payroll and land as state taxes; nor the massive inequities of housing, superannuation and a host of tax expenditures, and many other failings of the present system.

Beyond this, any reform must be cognizant of the emerging structural budget deficit (which may require an increase in the overall tax burden through the 2020s and beyond), and the significance of the intergenerational transfer from the young to old, under the present tax/transfer system, especially in the context of the COVID recession.

The opportunity of the COVID Recovery Strategy should not be squandered. The National Cabinet could provide a framework within which tax reform could be driven, led by a combination of the State and Federal Governments.

If the issue proves too tough for our polities, perhaps we should embrace the concept of a fully funded, independent, Tax Reform Commission?

Professor John Hewson AM

Chair, Tax and Transfer Policy Institute Advisory Committee

FROM THE DIRECTOR



TTPI was established to undertake independent policy research relevant to the Australia tax and transfer system, to foster informed public debate and to raise awareness of tax and transfer policy issues. We made major contributions in all of these areas in 2019-2020.

The COVID-19 pandemic has obviously rocked all of our worlds. Underappreciated in Australia is the inadequacy of the Australian tax system in the face of this pandemic. Our tax system was already under serious strain before COVID-19—overly complex, unfair and increasingly unable to fund what Australians want from their government. The cost of the pandemic is mostly being born by the young through income and job loss, and our tax system will guarantee that they end up paying back most of the debt as well. It's not right.

TTPI has pushed hard over the last year, through our **working paper series**, our **blog**, our **tax facts**, our **seminars** and our **media outreach** to educate Australians about these and other issues in our tax system.

The **TTPI working paper series** produced a large number of high-quality papers including an analysis of the effect of payroll tax cuts on firms' use of capital and labour, the differential impact of inflation across the income distribution and ideas for the transition from stamp duty to land tax. We continue to publish papers using data from the Alife data set, a longitudinal file of administrative data built by the Australian Taxation Office in collaboration with TTPI. Greater availability of and access to administrative data continues to be a very exciting trend and one that holds a lot of promise for improving our understanding of Australia's tax and transfer system.

Our **Austaxpolicy.com** blog remains one of the most highly read blogs at the Australian National University. The most popular blog post during 2019-2020 was by Andrew Podger, 'No case for tightening the age pension means test: A response to Michael Keane's analysis', with 3,212 page views. TTPI members were very active in the media again this year, talking with current parliamentarians and their advisors about tax and transfer policy and possibilities for reform.

We continue to expand our **tax facts** series which now encompasses 14 tax facts and a tax glossary, developed in collaboration with the Parliamentary Budget Office. The series is an important element in our attempts to foster informed debate and raise awareness. You can look forward to new instalments about land tax and the institutional architecture of taxation in Australia in the second half of 2020.

The pandemic was disruptive for our seminar schedule, however prior to March 2020, we continued to conduct our **monthly seminar** on the ANU campus and our **outreach seminars** which are presented by TTPI members and research affiliates and hosted within Federal Government departments. Before being derailed by COVID-19, we ran 17 seminars that reached 453 members of the public service. They allow us to reach and inform a key audience who are often unable to come to the ANU campus to hear a seminar.

We have extended and expanded our **collaboration** with the Australian Government. We have secondees from Prime Minister and Cabinet, the Australian Taxation Office, the Australian Treasury and the Department of Social Services. Other Australian Treasury staff spend regular time at ANU to interact more with TTPI. We continue to expand our relationship with state governments, including a presentation on taxpayer responsiveness to the tax system conducted for the Victorian Treasury.

We continue to conduct our **executive education** program, having shifted to online delivery in recent months. Prime Minister and Cabinet and Treasury both participated in our course on the economics of tax policy.

It is heartening to see increased calls for tax reform. The politics remain difficult and the entrenched beneficiaries of the current system remain powerful. The pandemic offers an opportunity for change and the aroma of bipartisanship which permeates the atmosphere must be a necessary element in any reform movement. Let's work hard and stay optimistic.

All of us at TTPI look forward to another good year in 2020-2021.

Professor Robert Breunig

Director, Tax and Transfer Policy Institute
Chair of Tax Policy and Public Finance

ABOUT THE TAX AND TRANSFER POLICY INSTITUTE

The Tax and Transfer Policy Institute (TTPI) is an independent policy institute that was established in 2013 with seed funding from the federal government. It is supported by the Crawford School of Public Policy of The Australian National University.

At TTPI, we work to build the evidence base, encourage discussion, and debate and improve understanding of the tax and transfer system. We do this by:

- Undertaking empirical analysis and evaluation of tax and transfer policies;
- Producing analysis of the Australian tax and transfer system;
- Educating Australians about the tax and transfer system;
- Bringing together researchers from across Australia working on tax and transfer policy issues;
- Engaging in public debate on tax and transfer policy and
- Building public service capability in tax and transfer policy.

Aims, priorities and strategy

To achieve our mission, TTPI is committed to working with governments, academics, business and the community. This includes partnering and sharing knowledge with:

- Australian federal, state and local governments to deliver the best evidence to support policymakers on taxes and transfers including intergovernmental fiscal challenges.
- National and international academic centres and scholars specialising in taxes and transfers to undertake and support excellent research that provides new knowledge and relevant policy initiatives on tax and transfers.
- Community, business and industry sectors, to learn of real-life challenges and to provide research support to best practice tax and transfer reform.
- The Australian public and media to inform and enhance public debate on tax and transfer reform.

Governance

TTPI operates as an Organisational Research Unit in the Crawford School of Public Policy, College of Asia and the Pacific at The Australian National University. TTPI is therefore subject to formal governance and financial accounting arrangements of the Crawford School. The Director of TTPI reports to the Crawford School Director, Professor Helen Sullivan, and through the Director, to Professor Sharon Bell, Interim Dean of the College of Asia and the Pacific.

Advisory Committee

The TTPI was established to create an independent centre of excellence for research on tax and transfer policies, to support policy development and implementation, and take a leading role informing public debate. The Advisory Committee provides high-level advice, guidance and recommendations to the TTPI Chair and Director on all matters relating to TTPI.

The Advisory Committee of TTPI includes senior representatives from stakeholder government agencies. It is chaired by Professor John Hewson and met biannually in 2019 and 2020. In 2019, the TTPI Director appointed two state representatives to sit on the committee and is grateful for the advice and insight on research and policy direction, business strategy and engagement from members of the Committee.

The members of the Advisory Committee during the 2019-2020 period were:

- Professor John Hewson AM, Chair of Advisory Committee, ANU
- Professor Robert Breunig, Director of TTPI, ANU
- Ms Maryanne Mrakovic, Deputy Secretary, Revenue Group, Treasury
- Mr Nathan Williamson, Deputy Secretary, Social Security, Department of Social Services
- Mr Andrew Mills, Second Commissioner, Law Design, Australian Taxation Office
- Ms Kirsten Fish, A/g Second Commissioner, Law Design, Australian Taxation Office
- Ms Jenny Wilkinson, Parliamentary Budget Officer, Parliamentary Budget Office
- Ms Linda Ward, Parliamentary Budget Officer, Parliamentary Budget Office
- Dr David Gruen, Deputy Secretary, Economic and G20 Sherpa, Prime Minister and Cabinet
- Mr Simon Duggan, Deputy Secretary, Economic and G20 Sherpa, Prime Minister and Cabinet
- Mr David Martine, Secretary, Department of Treasury and Finance, Victoria State Government
- Mr Stephen Brady, Deputy Secretary, NSW Revenue Office
- Mr Cullen Smythe, Deputy Secretary, NSW Revenue Office
- Professor Helen Sullivan, Director Crawford School, ANU
- Professor Peter Whiteford, ANU
- Associate Professor Mathias Sinning, ANU
- Ms Kristen Sobeck, Senior Research Officer, ANU

Finances

TTPI was established with a grant from the Australian Treasury and with contributions from the College of Asia and the Pacific, the HC Coombs Policy Forum, the Australian National Institute of Public Policy and the Crawford School of Public Policy at The Australian National University. TTPI receives ongoing financial support from the Crawford School of Public Policy and the Australian National University. The establishment of TTPI implemented Recommendation 134 of the Review of Australia's Future Tax System (2009).

The annual Statement of Income and Expenditure for the period 1 July 2019 to 30 June 2020 is attached at the end of this Annual Report.

In 2019-2020, TTPI continued to raise external funding for a variety of specific activities and research projects including through: Australian government research grants; ANU internal grants programs and executive education courses.



JG Crawford Building

PEOPLE

Academic staff



John Hewson AM, Chair of the Advisory Committee

John Hewson is a Professorial Fellow at TTPI and an economic and financial expert with experience in academia, business, government, media and the financial system. John was Shadow Finance Minister, Shadow Treasurer

and Shadow Minister for Industry and Commerce, then Leader of the Liberal Party and Federal Coalition in Opposition for four years. He has worked as an economist for the Australian Treasury, the Reserve Bank of Australia, the International Monetary Fund and as an advisor to two successive Federal Treasurers and the Prime Minister. Dr Hewson has been a Founding Executive Director of Macquarie Bank, Chairman ABN Amro Australia, and Chairman/Director of a host of public and private companies across a range of industries. He also writes and comments widely across all media.



Robert Breunig, Director

Professor Robert Breunig is one of Australia's leading Public Policy Economists. His research is motivated by important social policy issues and debates, and his work is characterised by careful empirical study and appropriate use

of statistical technique. Professor Breunig's research agenda has led to many partnerships with government organisations in Australia and overseas. He works regularly with the Australian Treasury, the Department of Education, Skills and Employment, the Department of Industry, Science, Energy and Resources, the Department of Infrastructure, Transport, Regional Development and Communications, the Productivity Commission, the Australian Bureau of Statistics as well as many other agencies. He has been a consultant to the private sector on marketing, mergers, bank competition and customer loyalty programs.



Mathias Sinning

Associate Professor Mathias Sinning is an applied Economist who is interested in the empirical analysis of issues related to labour economics, public economics and policy evaluation. His current research focuses on the

development and application of methods to study treatment response heterogeneity. His ongoing applied work includes the implementation of randomised controlled trials to study behavioural aspects of tax compliance. His work has been published in *Economic Inquiry*, *Health Economics*, *Industrial and Labour Relations Review*, *Journal of Banking and Finance* and *Journal of Economic Behaviour and Organisation*, among

others. Mathias has previously held academic appointments at the ANU and the University of Queensland. He has been a visiting fellow of the Office of Population Research at Princeton University and the National School of Development at Peking University.



Miranda Stewart

Twitter @AusTaxProf
(3216 followers)

Miranda Stewart is a Professor at the University of Melbourne Law School, a Fellow at the Tax and Transfer Policy Institute and an International

Research Fellow at the Oxford Centre for Business Taxation, University of Oxford. Miranda researches, teaches and advises on tax, transfer and budget law and policy. She has 25 years' experience working at the leading edge of policy research, design and development. Her current research projects include tax and government, reform of the international tax system and BEPS, gender inequality in the tax and transfer system and budgeting.



Peter Whiteford

Twitter @WhitefordPeter
(4596 followers)

Professor Peter Whiteford is Director of the Social Policy Institute in the Crawford School of Public Policy. Peter has previously worked at the

Social Policy Research Centre at the University of New South Wales in Sydney, and at the OECD in Paris. Peter is an Associate Investigator with the ARC Centre of Excellence in Population Ageing Research (CEPAR), and an Adjunct Professor with the Social Policy Research Centre at UNSW. In 2018 he was elected as a Fellow of the Academy of Social Sciences in Australia.

Research fellows



Ralf Steinhauser

Ralf Steinhauser is a Senior Research Fellow at the Tax and Transfer Policy Institute at the Crawford School of Public Policy and at the Policy Experiments Lab (PELab) at the Centre for Social Research and Methods in CASS. He has

previously held academic appointments at the University of Hamburg and the Research School of Economics, ANU. Ralf is interested in empirical research in the areas of behavioural economics, tax policy and environmental economics. He has published articles in journals such as *Review of Economics and Statistics*, *Environmental and Resource Economics* and *World Development*. Ralf has worked with a number of government organisations in Australia, such as the Australian Treasury, the Commonwealth Grants Commission, and the Civil Aviation Safety Authority.



Peter Varela

During the 2019-2020 period, Peter Varela worked as a TTPI Research Fellow with a primary focus on the TTPI research report 'The Taxation of Savings in Australia'. Peter holds a PhD in Economics from the ANU and has been a visiting researcher at

the Office of Tax Policy Research at the University of Michigan, and the Melbourne Institute of Applied Economic and Social Research.



Yinjunjie (Jacquelyn) Zhang

Yinjunjie Zhang (Jacquelyn) is a Research Fellow at the Tax and Transfer Policy Institute in the Crawford School of Public Policy. Her research interest spans the areas of labour economics, public economics and experimental economics. A common thread in her research is

understanding the impact of public policy on people's behaviour, choice, and welfare. Her publication and research projects include working on examining the intended and unintended policy effects on crime rate, labour market preference as well as economic decision makings in both the lab and field setting. Before joining ANU, she worked in the Chinese branch of a world-leading consulting firm on delivering employee health and benefits solutions. She obtained her Master degree in Shanghai Jiao Tong University in China and doctoral degree in Texas A&M University in the USA.

Professional staff

Kristen Sobeck

Kristen Sobeck is a Senior Research Officer at TTPI. Kristen studied economics and French at Smith College and has a Master's degree in Economics from the University of Geneva. Prior to joining TTPI, she worked as an economist at the International Labour Organization (ILO) from its headquarters in Geneva and country office in Argentina. She was also awarded a Fulbright Fellowship in 2007.

Diane Paul

Diane Paul is the Institute Manager with TTPI. Diane has been employed with the ANU College of Asia and the Pacific since 2010, commencing her career with the College finance department. Diane manages the institute's activities, including external-funded partnerships and grants. Diane works closely with academic staff and external stakeholders to ensure the institute's programs achieve their aims and operational objectives.

Research assistants

Maria Sandoval Guzman

Maria Sandoval-Guzman has worked as a TTPI research assistant since 2017 after graduating from the Master of Public

Policy in Economic Policy at the Crawford School. She was part of Austaxpolicy's editorial team, and her work with Professor Miranda Stewart on an environmental review of Australia's tax system was published as three TTPI policy briefs in May 2020. Maria commenced a PhD in Economics and Finance at Curtin University in July 2019. Her project is focused on gender budgeting and gender impact assessments of economic policy.

Teck Chi Wong

Teck Chi Wong is a research assistant with TTPI, working on the Austaxpolicy blog and the Open Budget Survey project. Teck Chi holds a Master of Public Policy, specialising in economic policy, from the Australian National University and a Bachelor of Accounting from the University of Malaya.

Carina Stone

Carina Stone joined TTPI as a research assistant in February 2020. She is in her fourth year of a combined Bachelor of Economics and Bachelor of Laws (Honours). Since joining TTPI she has primarily worked on the breastfeeding & gender responsive budgeting project and consumption tax reform.

Gil Rickey

Gil Rickey joined TTPI in 2019 as a research assistant working primarily on marketing and events for the institute. Gil has been involved in the coordination of the ongoing 'tax reform group' meetings and associated stakeholder steering group meetings. Gil is currently studying a Bachelor of Arts, double majoring in International Relations and History.

Trevor Rose

Trevor Rose is an economic policy analyst who promotes better public policy through careful examination of evidence, particularly quantitative data. He joined the Crawford School of Public Policy in January 2019. Trevor was educated as a statistician at the University of New South Wales, where he received First Class Honours and several awards including a four-year scholarship from SAS Institute. Trevor commenced his role as a research assistant with TTPI in 2019.

Sophie Riedel

Sophie Riedel's work with TTPI was integral in shaping the vision and direction of a series of working groups on Australian tax reform. Sophie holds an Honours degree in International and Political Studies from UNSW Canberra and a Bachelor of International Security Studies from the Australian National University.

Nurina Merdikawati

Nurina Merdikawati is a PhD student at Arndt-Corden Department of Economics, and her research focuses on the impact of labour market regulation in Indonesia. She holds a Master of Public Policy from National University of Singapore and a Bachelor of Economics from Nanyang Technological University. Nurina has worked on a variety of projects with TTPI as a research assistant.

Interns

Erisa has a Master of Public Policy from the ANU Crawford School and was an intern at the Austaxpolicy blog during the second semester of 2019. During her internship, she assisted with commissioning and editing articles, managing social media and improving the newsletter. She helped commission a number of articles on Indonesia's tax and transfer policy.

USA Summer Interns

Clara Hathorne worked on a report that explored the economic implications of the digital service tax. In addition, she worked on a paper analyzing occupational mobility across different demographic groups in both the HILDA and ALife datasets. Clara has just graduated from Williams College, MA, with a degree in Mathematics and Economics.

Seungmin Park worked on the 'Tax Facts' series, focusing on tax progressivity and indirect vs. direct taxes. Seungmin also helped create a literature review on Australia's personal tax burdens compared to the OECD. Seungmin is currently finishing his senior year at Williams College, MA, where he is double majoring in Economics and Philosophy.

Research secondees

Through TTPI's partnership with government departments, mid-level executives, selected through a competitive process, spend time at TTPI under supervision of a senior academic, to carry out a research project designed in close collaboration with their sponsoring government agency. During the 2019-2020 period TTPI had secondments in place from the Australian Taxation office, Treasury, Department of Social Services and the Prime Minister and Cabinet's office. The program is on-going and will continue to expand and offer opportunities to government employees from at least the EL level.

Nick Bachmann is a Policy Adviser at the Department of the Prime Minister and Cabinet. His work involves providing advice on the budget and fiscal policy to inform government decision making. He has previously held various roles at the Commonwealth Department of Finance. At TTPI, Nick is working to develop our 'Tax Facts' series. Nick's secondment period was from February 2019 to August 2019.

Nitin Srivastava is an Economist in the Revenue Analysis Branch of the Australian Taxation Office. Prior to the secondment, Nitin was leading an innovative project at the ATO exploring the linkages between behavioural economics and artificial intelligence. Nitin's secondment period is from February 2019 to October 2019.

Andrew Sinstead-Reid has worked as an incentives Policy Analyst at the Australian Government Departments of Families, Housing, Community Services and Indigenous Affairs (FaHCSIA) and Social Services since 2011. During his 24 year career as a public servant, Andrew has worked as a senior analyst in the Working Age Taskforce (2002-04) progressing recommendations from the first 'Report of the Reference Group on Welfare Reform' (McClure Report I), as a policy modeller modelling the impact on

financial incentives of the interaction between tax and transfer system elements (2004-07, 2008-11), and as an incentives policy analyst on the second 'Report of the Reference Group on Welfare Reform' (McClure Report II). Andrew's secondment period is from April 2019 to March 2020.

Haydn Daw is undertaking research into the alignment of taxable income with financial accounting income and whether such an approach would, for small business, address some of the complexity and compliance costs associated with the Australian tax system. Haydn's secondment period was from December 2019 to December 2020.

Lucas Rutherford is a Senior Adviser in the Revenue Group of the Commonwealth Treasury. Since joining the Treasury in 2007 he has worked on a variety of tax policy issues across the areas of corporate, international and personal income taxation. As well as performing a number of roles within the Treasury, he has worked as a ministerial adviser in two governments. Lucas' secondment period was from May 2020 to May 2021.

Carter Sullivan is a Policy Adviser at the Department of the Prime Minister and Cabinet where he provides advice to the Prime Minister on tax and financial sector matters. Carter is currently on secondment to the TTPI. Carter's secondment period was from June 2020 to December 2020.

Honorary research fellows

TTPI welcomed honorary visiting fellows from academia and the public and private sectors to carry out research projects, and actively contribute towards the activities and goals of TTPI, the Crawford School, and the university more broadly.

Michael Corliss is currently employed as an Economist at the Department of Employment, Skills, Small and Family Business. He started his public service career as an economic advisor at PM&C. Michael was previously an academic, working on issues related to wages, employment, structural and technological change, inequality, regional labour markets, and education and training. Michael is a research associate for the Centre for Labour Market Research and is a member of the Economic Society of Australia.

Nathan Deutscher received his PhD in Economics from the Australian National University in 2019. Nathan's research on intergenerational income mobility has been published in leading international journals and draws on new intergenerational tax data for Australia. His research interests span topics in labour and public economics, making use of new and emerging Australian data sources. He currently works in the Australian Treasury.

Christian Gillitzer is a Lecturer in the School of Economics at the University of Sydney. His research fields are public finance and macroeconomics. He has done work on topics including state fiscal capacity, optimal commodity taxation, the charitable tax deduction and consumer sentiment. Together with Joel Slemrod, he is co-author of the book *Tax Systems*. Prior to joining the University of Sydney he was a senior economist at the Reserve Bank of Australia and a research fellow at the Tax

and Transfer Policy Institute. He holds a PhD in Economics from the University of Michigan and a Master in Public Affairs from Princeton University.

Steven Hamilton is an Assistant Professor of Economics at The George Washington University in Washington DC. Steven has used ALife data to uncover the critical role that work-related expense deductions play in tax avoidance in Australia. In a new project using the data, he has uncovered a new fact about the impact of taxes: taxes continue to affect behavior long after they have been removed, which radically raises existing estimates of the distortionary effects of taxes.

Jim Killaly is a former Deputy Commissioner (Large Business and International) in the ATO and is carrying out systemic research into the corporate and international tax base, including current issues in transfer pricing and tax compliance. He received the Public Service Medal in 2005 for improvements to Australia's tax treaties and for developing and implementing a sustainable tax compliance framework for large business.

Bhashkar Mazumder is a Senior Economist and Research Advisor in the Economic Research Department at the Federal Reserve Bank of Chicago. He also serves as the Executive Director of the Chicago Federal Statistical Research Data Center (FSRDC). Mazumder's research has been focused in four areas: 1) intergenerational economic mobility in both the US and Australia, 2) the long-term effects of poor health early in life 3) black-white gaps in human capital development and 4) issues related to household financial wellbeing. Mazumder's research has been published in academic journals such as the *Journal of Political Economy*, the *American Economic Review* and the *Review of Economics and Statistics*. Mazumder received a B.A. in political science from New York University, an M.A. in economics from New York University and a Ph.D. in economics from the University of California at Berkeley.

Sian Mughan is an Assistant Professor at the School of Public Affairs at Arizona State University. Her research interests lay in fiscal federalism, state and local tax policy and how tax and budgetary structures impact equity outcomes. She has previously published on local government amalgamations and is currently working on a paper exploring the impact of targeted taxes on foreign buyers on the New South Wales housing market.

Miguel Olivo-Villabrille is a Research Fellow at the ARC Centre of Excellence in Population Ageing Research (CEPAR) at UNSW and visiting research fellow at the TTPI, ANU. He is an empirical microeconomist with interests in labour, and family economics. He is particularly interested in incorporating collective decision making, and retirement into life cycle and general equilibrium models. Currently, he is using ALife data to understand how the Australian tax and transfer system influences individuals' tax avoidance behaviour.

Alfredo R Paloyo is a Senior Lecturer in Economics at the University of Wollongong. His research interest lies in the fields of labour, health, and education economics. Alfredo is currently working on how medical expenditures respond to changes in the tax system using ALife data from the Australian Taxation Office.

Paul Tilley brings long-standing experience on tax and public finance from his 30-year public service career in Treasury, the Department of Prime Minister and Cabinet and the OECD. Paul has since published a book on the history of the Australian Treasury, teaches a tax policy course at Melbourne University and is currently writing a series of papers on the history of tax reform in Australia. His research and experience is of great relevance to TTPI's activities.

Arezou Zaresani is an Assistant Professor at the University of Manitoba in Canada, a research affiliate at the TTPI and IZA. Previously, she was a research fellow at the University of Melbourne. Arezou is an applied micro-economist with research interests in public, labour, and health economics. Her work has been published in the *Journal of Public Economics* amongst others. She is currently working on projects to deepen the understanding of the economics and social impact of the tax system and social assistance programs in Australia.

Campus visitors

Luca Mazzone is a doctoral student at the University of Zurich. Luca's field of research interest includes banking financial economics, monetary economics and financial markets. Luca is currently working on a paper that includes, ALife data from Australia, and he will analyse the response of Australian taxpayers to our tax and transfer system.

Prasad Giribalan is an IT professional, who has a keen interest in the economic analyses of public policies. He has worked on the TTPI 'Tax Fact' series, and is currently engaged in the groundwork to look at the relation between problem gambling and its impact on family in terms of health, economic well-being, employment and other factors.

Dean Parham was formerly an Assistant Commissioner at the Productivity Commission. His research interest is in productivity performance and the factors that affect it. Dean is currently working on a project to develop a set of diagnostic indicators that will suggest areas for Asian economies to work on to lift their productivity performance.

International visitors

During the 2019-2020 period, TTPI was privileged to host Philip Clarke, professor of health economics, University of Oxford, and assistant professor Louis Beland, from Carleton University in Canada. TTPI is delighted to host researchers, doctoral candidates and government visitors from around the world who present in the TTPI research seminar series and participate in conferences and other TTPI-sponsored events.

Philip M Clarke is a Professor of Health Economics, University of Oxford; academic at Melbourne School of Population and Global Health and honorary appointment with Melbourne Institute of Applied Economic and Social Research. Professor Philip Clarke re-joined HERC in August 2018 after previous appointments at the Universities of Sydney and Melbourne in Australia. He is a fellow of the Academy of the Social Sciences in Australia (ASSA). His research interests include developing methods to value the benefits of improving access to health care, health inequalities and the use of simulation

models in health economic evaluation. Philip has been involved in the development of the UKPDS Outcomes Model, a health economic simulation model for type 2 diabetes.

Louis-Philippe Beland is an Assistant Professor of Economics and Public Affairs Excellence Research Chair at Carleton University in Canada. His research is focused in applied microeconomics with a large focus on public and labour economics. His papers have been published in leading academic journals such as *American Economic Journal: Applied Economics*; *Journal of Public Economics*; and *Journal of Environmental Economics and Management*.

ANU fellows

TTPI benefits from a network of ANU Fellows who research on public finance, tax and transfer theory, data and policy issues across The Australian National University.

Associate Professor Nicholas Biddle
ANU College of Arts and Social Sciences, CSRSM

Professor Alison Booth
ANU Crawford School of Public Policy

Professor John Braithwaite
ANU College of Asia and the Pacific, RegNet

Mr Rob Bray
ANU College of Arts and Social Sciences

Dr Paul Burke
ANU Arndt-Corden Department of Economics

Professor Bruce Chapman
ANU Research School of Economics

Dr Nathan Deutscher
ANU Crawford School of Public Policy

Dr Sarah Dong
ANU Crawford School of Public Policy

Professor Matthew Gray
ANU College of Arts and Social Sciences, CSRSM

Professor Bob Gregory
ANU Research School of Economics

Dr Timo Henckel
ANU Research School of Economics

Mr Christopher Hoy
ANU Crawford School of Public Policy

Professor Michael Kobetsky
ANU College of Law

Professor Peter McDonald
ANU Crawford School of Public Policy

Mr Chris Murphy
ANU Arndt-Corden Department of Economics

Ms Agnieszka Nelson
ANU College of Arts and Social Sciences

Associate Professor Benjamin Phillips
ANU College of Arts and Social Sciences, CSRSM

Associate Professor Maria Racionero
ANU Research School of Economics

Ms Sue Regan
ANU Crawford School of Public Policy

Associate Professor Julie Smith
ANU College of Medicine, Biology and Environment

Professor David Stanton
ANU Crawford School of Public Policy

Mr Matthew Taylor
ANU College of Arts and Social Sciences, CSRSM

Associate Professor Alfred Tran
ANU Research School of Accounting

Dr Chung Tran
ANU Research School of Economics

Dr Peter Varela
ANU Crawford School of Public Policy

Mr Chris Wokker
ANU Crawford School of Public Policy

Other fellows

Mr Rob Heferen
Department of Energy and Environment

Ms Serena Wilson
Retired from the Department of Social Services

TTPI research affiliate program

To further TTPI's reputation as a focal point for high quality empirical research on the Australian tax system, in 2018, TTPI established a research affiliate program. The program, which explicitly targets researchers outside of the ANU, aims to bring together researchers conducting policy-oriented empirical research on the tax system with other researchers at the ANU and government policymakers. Appointments are for a three-year period and junior researchers are offered capped funding to present at TTPI events. A list of our current research affiliates is provided below:

Associate Professor Shumi Akhtar, University of Sydney

Professor Patricia Apps, University of Sydney

Dr Kadir Atalay, University of Sydney

Professor Hazel Bateman, UNSW

Dr Tony Beaton, University of Queensland

Professor Jeff Borland, University of Melbourne

Dr Michael Coelli, University of Melbourne

Dr Marc Chan, University of Melbourne

Assistant Professor Xiaoguang (Shawn) Chen, University of Western Australia

Professor Dhammika Dharmapala, University of Chicago

Professor Richard Eccleston, University of Tasmania

Dr Alexandra Evans, UNSW

Professor John Freebairn, University of Melbourne

Dr Christian Gillitzer, University of Sydney

Assistant Professor Steven Hamilton, George Washington University

Dr Ross Hickey, University of British Columbia

Dr Diane Kraal, Monash University

Dr Ann Kayis-Kumar, UNSW

Mr Claudio Labanca, Monash University

Dr Leslie Martin, University of Melbourne

Dr Sian Mughan, Arizona State University

Mr Miguel Oliva-Villabrille, UNSW

Dr Alfredo R Paylojo, University of Wollongong

Dr Cain Polidano, University of Melbourne

Dr Peer Skov, Auckland University of Technology

Professor Benno Torgler, Queensland University of Technology

Dr Ha Vu, Deakin University

Professor Roger Wilkins, University of Melbourne

Dr Haishan Yuan, University of Queensland

Dr Arezou Zaresani, University of Melbourne

Professor Xueyan Zhao, Monash University

Dr Anna Zhu, RMIT

PhD scholars

PhD scholars at Crawford and across ANU are researching diverse tax and transfer topics. Some have contributed substantially towards building the work and profile of TTPI as students and as research students or fellows. Several scholars hold a prestigious PhD Scholarship of the federal government and ANU, the *Sir Roland Wilson Foundation Scholarship*.

- > **Thomas Abhayaratna**, 'Essays in taxpayers responsiveness' (Crawford, primary supervisor Robert Breunig)
- > **Paul Amores**, 'The role of mental health in transmission of intergenerational disadvantage in Australia' (Crawford, primary supervisor Robert Breunig)
- > **Andrew Carter**, 'Responses to the tax system' (Crawford, primary supervisor Robert Breunig)
- > **Kevin Chadwick**, 'Engaging households in the emerging energy market - lessons from behavioural science for policymakers' (Crawford, primary supervisor Nicholas Biddle)
- > **Joseph Chien**, 'From data to dissemination: what can big data tell us about micro-drivers of productivity' (Crawford, primary supervisor Robert Breunig)
- > **Timothy Crotty**, 'Higher education regimes: mobility versus stratification; Universities and opportunities in a time of growing inequalities' (Crawford, primary supervisor Peter Whiteford)
- > **Jian Ding**, 'An evaluation of the labor contract law in China' (Crawford, primary supervisor Ligang Song)
- > **Hang Hoang**, 'Trade shocks and firm innovation' (Crawford, primary supervisor, Warwick McKibbin)
- > **Wendy Heatley**, 'Integrating the Australian tax-transfer system: fair, efficient, sustainable?' (Crawford, supervisors Peter Whiteford and Miranda Stewart)
- > **Shane Johnson**, 'Examining taxpayers' understanding of, and responses to, the Australian personal income tax system' (Crawford, primary supervisor Robert Breunig, *Sir Roland Wilson Foundation Scholar*)
- > **Sora Lee**, 'Governance pathway to health equity using public value analysis' (College of Asia and the Pacific, primary supervisor Sharon Friel)
- > **Estelle Li**, 'The impact of foreign ownership and foreign operations on corporate tax strategies in the Australian dividend imputation system' (College of Business and Economics, primary supervisor Alfred Tran)
- > **Tess McGirr**, 'Social services, tax, transfers and employment' (Crawford, primary supervisor Peter Whiteford, *Sir Roland Wilson Foundation Scholar*)
- > **Nurina Merdikawati**, 'Essays on the minimum wage policy in Indonesia' (Crawford, primary supervisor Sarah Dong)
- > **Daniel Nethery**, 'Migrants and the welfare state' (Crawford, primary supervisor Peter Whiteford)
- > **Arnaldo Purdo**, 'Base erosion and profit shifting in Indonesia' (College of Business and Economics, primary supervisor Alfred Tran)
- > **Matthew Taylor**, 'The impact of parental leave pay on parental leave and labour supply and its equity implications' (Crawford, primary supervisor Robert Breunig)
- > **Nguyen Thuong**, 'Assessing the dynamism of the informal sector in Viet Nam: a pillar of development?' (Crawford, primary supervisor Peter Whiteford)
- > **Leana Ugrinovska-Ugrica**, 'Profit contingent loans for R & D financing' (Crawford, primary supervisor Bruce Chapman)
- > **Sebastian Wende**, 'Dynamic comparative tax analysis' (Research School of Economics, primary supervisor Chung Tran)
- > **Chris Wokker**, 'Essays in applied microeconomics' (Crawford, primary supervisor Robert Breunig)
- > **Eunsup Yang**, 'Essays in the economics of education: Empirical applications to South Korea' (Crawford, primary supervisor Bruce Chapman)

- > **Christine Yao**, 'Tax base erosion of multinational enterprises in Australia' (College of Business and Economics, primary supervisor Alfred Tran)
- > **Tristram Sainsbury**, 'The difference a lifetime makes: Australian taxes and transfers over the life cycle' (Crawford, primary supervisor Robert Breunig, *Sir Roland Wilson Foundation Scholar*)
- > **Tong Zhang**, 'Fuel prices and transport economics: four essays' (Crawford, primary supervisor Paul Burke)



ANU Image library

RESEARCH

TTPI focuses on the empirical and theoretical analysis and evaluation of tax and transfer policies. We aim to produce high-quality, policy-relevant research. Our research program aims to have a balance of projects with short-term and long-term time horizons and both academic and policy-oriented outputs.

Research is published in our working paper series and in leading refereed journals in Australia and internationally. We also publish research in the form of in-depth reports. Finally, we continue to publish short articles on our blog, *Austaxpolicy.com*, and in other media outlets, such as *The Conversation* and in op-eds.

We have built targeted capacity by obtaining research and external funding on high priority projects that bring new research to bear on public policy, especially on topics of: fiscal sustainability; tax system behaviour; design of tax-transfer system interaction and the future of savings and capital taxation. We hold a variety of academic workshops and conferences during the year. TTPI researchers provided academic leadership in a range of forums in Australia and internationally. Robert Breunig is a member of the panel of expert advisors of the Parliamentary Budget Office and provides advice to the Australian Bureau of Statistics through several advisory roles.

External grants

TTPI works actively to apply for external research funding. We are currently working on a variety of externally funded research projects.

Applying behavioural insights to the tax system in Australia (2017-2019)

Australian Research Council Linkage Project (\$217,000; ATO, \$128,263). This ongoing Linkage Project was led in 2018-2019 by Chief Investigator Miranda Stewart, Nicholas Biddle, Robert Breunig and Mathias Sinning, with partners at the ATO. The project commenced in 2017. Postdoctoral researcher Jacquelyn Zhang joined the project in 2019 and continues engagement on empirical and behavioural data research on the project. While the funding has finished, TTPI researchers continue to work on publishing the results from this project.

Are tax base erosion and profit shifting counter measures effective? (2017-2021)

Australian Research Council: Discovery Project (\$391,500). This Discovery project is led by Chief Investigator Alfred Tran, with Miranda Stewart, and commenced in 2017. It aims to develop indicators to evaluate the effectiveness of measures to combat tax avoidance by multinational enterprises. The Investigators, with the help of our PhD candidate Wanmeng Xu (ANU), previous research assistants and current research fellow Daniel Minutillo (Melbourne), are continuing to research the legal and institutional development of anti-BEPS measures in Australian and international tax law, and collating the longitudinal data set of company financial and tax reports for the period 2007-2021. The project was extended one year to ensure final data will be collected for 2020. Research papers have been presented and published including at the London School of Economics and in the journal *Australian Tax Forum*.

ACT Government

Robert Breunig and Ralf Steinhauser worked in cooperation with NATSEM at the University of Canberra, to undertake a detailed analysis of particular impacts and outcomes of the ACT Government's tax reform program. The reform outcomes in question were economic efficiency, housing and rental affordability, distributional impacts, progressivity and equity. The 20-year ACT tax reform program commenced in 2012-2013 and involved a revenue neutral switch from insurance and conveyance duty to annual property taxes through the general rates system. This analysis provided up to date advice on the impacts and outcomes of the ACT Government's tax reform program and goes to inform policy development for the 2020-2021 ACT Budget.

Department of Social Services

The 'Exits from Income Support' project is a Data Integration Partnership for Australia (DIPA) project. TTPI worked with the Department of Social Services to analyse the different pathways of income support recipients leaving the payment system using administrative data from the Multi-Agency Data Integration Project (MADIP). The project also aimed to evaluate the impact of changes to selected income support policies over time on the employment outcomes of income support recipients.

Department of Treasury, Retirement Income Review

As part of the government's 'Retirement Income Review', TTPI was commissioned to undertake three separate analyses. The first analysis included analytical work on a series of sub-themes including: the retirement age distribution, reasons for retirement, superannuation and wealth distribution of indigenous people, and composition of the elderly population by mortgage debt value. This analysis also examined the impact of involuntary retirement on financial security and happiness after retirement, as well as the source of expenditure and social assistance available to people with long-term health conditions in retirement. The analyses were conducted using a variety of survey data sources from the Australian Bureau of Statistics and have provided preliminary but comprehensive summaries on the retirement situation of demographic groups in Australia. The second analysis evaluated the relationship (economic incidence) between wages growth and changes to the superannuation guarantee. The third analysis considered the effectiveness of superannuation tax concessions in encouraging additional savings. The second and third analyses relied on data from the Australian Taxation Office's Longitudinal Information Files (ALife). TTPI's findings and research will be published on the Government's website as part of its forthcoming 'Retirement Income Review'.

Research programs

TTPI has four research streams, each encompassing a number of projects:

- > Taxation of capital and business
- > Tax and transfers, fairness and inequality
- > Tax and transfer system behaviour, compliance and administration
- > Budgets and fiscal federalism

Cross-cutting themes in all TTPI research projects are:

- > Adequacy
- > Resilience
- > Simplicity
- > Fairness
- > Prosperity
- > Consistency

Tax and transfers, fairness and inequality

Gender inequality in the tax and transfer system

Building on a previous major Academy of Social Sciences of Australia project on gender inequality, tax and social welfare (book edited by Miranda Stewart, 2017, ANU Press), research continued on the interaction of tax and transfer systems, childcare policy and the effects of tax cuts. Research on the history and design of gender budget analysis and processes continued with the preparation of a draft working paper and delivery of seminars and executive education on the topic. Further aspects of the research were developed by Miranda Stewart and Peter Whiteford, contributing to the book *Hybrid Public Policy Innovations* (edited Mark Fabian and Robert Breunig, Routledge 2018). The academic research was widely promulgated through policy workshops, executive education and public presentations and analysis in short blog articles. During 2019 and 2020, research and public engagement continued on gender analysis of the economics of breastfeeding and national accounts by Miranda Stewart, Julie Smith and TTPI research assistant Carina Stone, funded by Asian Policy Innovations and Gender Institute grants. A series of webinars by Australian and international experts has reached an audience of more than 400, while publications and policy engagement continue on the importance of gender impact analysis and gender budgeting in Australia and globally.

Tax and transfer system behaviour, compliance and administration

TTPI researchers have commenced a series of projects that aim to use new data and methods to deepen our empirical understanding of the tax and transfer system, and to develop and test new approaches to modelling and evaluating tax system behaviour. Many of these projects have been developed in collaboration with government agencies and other researchers.

Encouraging formal tax registration of micro, small and medium enterprises in Indonesia

TTPI researchers collaborate with the Institute of Economic and Social Research at the University of Indonesia to explore ways to improve tax compliance in the Indonesian tax system by applying behavioural insights in the context of business tax registrations. The project focuses on informality – a highly relevant aspect of tax enforcement in developing countries – to apply behavioural research to the real world of tax registrations. The research aims to generate evidence on the effectiveness of a new business registration system by providing information to businesses about the availability of the system, by pointing out that the system is free of charge, by addressing social norms, and by highlighting that the new system is easy to use. Studying the effectiveness of interventions that aim to ‘nudge’ businesses to register will improve our understanding of how tax registration rates can be increased. The project has received funding from the Asia-Pacific Innovation Program (APIP) Research Development grant of the ANU College of Asia and the Pacific. Project team: Sarah Dong, Mathias Sinning.

Using behavioural insights to improve tax compliance in Papua New Guinea

This project studies the impact of ‘nudges’ on taxpayers with varying tax compliance histories in Papua New Guinea. Results from two population-wide randomised controlled trials were presented in a setting that were characterised by low compliance rates and a lack of effective enforcement. Tests on the impact of text messages were held, and flyers and emails sent that remind taxpayers of declaration due dates and provide information about the public benefits from paying tax. These treatments increased the number of tax declarations filed without increasing the amount of tax paid because the taxpayers who responded to the nudges were largely exempt from paying tax. This result is consistent across tax types, communication channels and time periods. These treatments had no impact on previously non-filing taxpayers. Collectively, the results indicate that taxpayers who face the lowest cost from complying are most likely to respond to a nudge. Project team: Christopher Hoy, Luke McKenzie, Mathias Sinning.

Trying to make a good first impression: A randomised controlled field trial of new entrants to the tax system

This project presents the results of a randomised controlled field trial conducted in collaboration with the Australian Taxation Office (ATO). The trial was designed to encourage new entrants to the tax system with an overdue income tax return to lodge. Two treatments were considered: a ‘business as usual’ letter that mentions the possibility of penalties and a ‘nudge’ letter that

promotes the ATO's online lodgment system as a free, quick and easy way to lodge. The two treatment groups were compared to a control group that was not contacted by the ATO. Although both letters have large effects on lodgment rates and the use of the online lodgment system, the business as usual letter performs significantly better than the nudge letter. Some observations were that Australian-born school leavers are more responsive to both letters than average recipients, while mature entrants are generally less responsive. Project team: Sarah Dong, Mathias Sinning.

Traffic and parking fine collection: Are social norms more effective than enforcement?

This project presents the results of a randomised controlled field trial designed to test the effects of social norms and enforcement messages on the collection of traffic and parking fines in the Australian Capital Territory (ACT). The trial targets a population of individuals who committed a traffic or parking offence and who ignored fine collection notices from the ACT government for more than six months. Consistent with the literature, receiving a social norms letter or an enforcement letter increases fine payments relative to a control group that does not receive a letter. Our analysis of heterogeneous treatment effects indicates that addressing social norms does not change the behaviour of young offenders and those who committed a speeding offence, among other groups. While social norms messages are not effective for specific groups, our findings suggest that enforcement messages are generally an effective tool to increase fine payments. Project team: Mathias Sinning, Jacquelyn Zhang.

Do payroll tax cuts for Australian firms affect their use of capital and labour?

This project studies the effects of increases in payroll tax thresholds on wages, employment and capital expenditure in Australia. Data was used from the Business Longitudinal Analysis Data Environment (BLADE) and employ a difference-in-differences approach to determine the effect of state-level changes in payroll tax thresholds. The findings indicate that the effects of numerous increases in state-level payroll tax thresholds between 2006 and 2015, which reduced tax rates from around six to zero percent for small businesses, were insignificant. The estimates provide no evidence in favour of the hypothesis that a lower payroll tax burden increases wages, employment or capital expenditure. The results were robust with regards to a range of Placebo tests and sample restrictions. Project team: Omer Majeed, Mathias Sinning.

Longitudinal individuals file, Australian Taxation Office

Robert Breunig continues to provide advice to the ATO on its project to create a longitudinal data file of tax and superannuation. Professor Breunig is a member of the Technical Advisory Group advising on the design of the Australian Longitudinal Individuals File (ALife). Researchers now have access to the data. This has been a very important element of achieving our mission to foster the production of independent research on Australia's tax and transfer system.

PolicyMod: Microsimulation model, Centre for Social Research and Methods

PolicyMod is a static microsimulation model of the Australian tax and transfer system and can model household and individual impacts of existing and alternative policies for previous years, current year and over the forward estimates. The model is also capable of projecting the impacts out to 2055. PolicyMod was developed and is operated by the Centre for Social Research and Methods including lead researchers Ben Phillips, Richard Webster and Cukkoo Joseph.

PolicyMod modelling capabilities include:

- > distributional analysis
- > hypothetical (cameo) analysis
- > effective marginal tax rates
- > optimal policy modelling
- > regional modelling

The distributional model considers the entire Australian population and is capable of estimating the policy impacts for a vast array of variables such as: family type, income deciles, housing tenure and social security payment type. The cameo model provides policy impacts for selected family types across a range of private incomes.

The model is primarily based on the ABS Survey of Income and Housing and uses a range of other data from ABS and other Government departments to improve the accuracy and timeliness of the model. PolicyMod is updated with the latest survey and administration data as it becomes available to us. The model governance includes an advisory panel with representatives from both academia and Government.

Optimal Policy Modelling is one of the recent developments to PolicyMod – a new methodology to use microsimulation models to estimate an 'optimal level' of Social Security payments and personal income tax rates to minimize various policy objectives such as the poverty gap, financial stress or work incentives. This paper was presented at the International Microsimulation Association conference in Ireland (June, 2019), Australia -Korea Tax Research Workshop in Seoul (Sept, 2018) and various presentations to Academic researchers and Government organisations.

PolicyMod was used by Ben Phillips, with David Ingles and Miranda Stewart, to model various forms of basic income, financed by wage and wealth taxation, for the Henderson anniversary conference, Social Security Reform: Henderson Revisited, Melbourne Institute, University of Melbourne in February 2018. The research included novel changes to the benchmark disposable income and tax settings in PolicyMod.

Elasticity of taxable income

Researchers at TTPI led by Robert Breunig and PhD candidate Shane Johnson are conducting a project using administrative taxpayer panel record data to estimate behavioural response elasticities of taxpayers to differential marginal tax rates, thresholds and notches in the tax system, such as the personal income tax rate structure, and Higher Education Contribution levy phase-in. The project provides valuable evidence of taxpayer responses through labour supply and tax planning to elements of the income tax.

Evaluating taxpayer responsiveness to the tax system

Researchers at TTPI led by Robert Breunig have embarked on a wide range of projects looking at the responsiveness of tax payers to the tax system in a variety of different dimensions.

Budgets, state taxes and federalism

Budget transparency in Australia

Miranda Stewart and Teck Chi Wong continued their collaboration with the International Budget Partnership, a US-based think tank, to conduct studies on Australia's budget transparency and credibility. The latest outcome is the global Open Budget Survey 2020 report, which was released in April 2020. This is the second time Australia participated in the survey and the survey analysis of Australia's budget transparency was undertaken by Miranda and Teck Chi. A blog piece was also published in the Crawford School's Policy Forum blog, discussing the significance of the report during a global crisis like COVID-19.

The survey shows Australia scores well on transparency and has improved its score and ranking. Australia is now ranked eighth in the world with a score of 79 from 100 in the Open Budget Index, an improvement from the ranking of 12 with a score of 74 two years ago. The OECD average score is 71 out of 100. Specifically, Australia scored 76 for budget oversight and 41 for public participation. Although the public participation score is significantly lower, this is due to the high benchmark set by the international standard and Australia still performs better than many other countries.

Tax and the environment

Miranda Stewart and researcher Maria Sandoval-Guzman published three TTPI Policy Briefs on tax and the environment in Australia, based on the 2019 targeted research project commissioned by the Australian Conservation Foundation.

Policy Brief 1/2020, Tax and pollution.

Policy Brief 2/2020, Tax and energy.

Policy Brief 3/2020, Tax, land use and nature restoration.

CAP strategic partner development grant

The College of Asia and the Pacific (CAP) Strategic Partner Development Grant provides seed funding to help build strategic partnerships between CAP and partner institutions.

The 2019 Korea-China-Australia International Symposium was held on 28–29 August 2019, in Seoul, South Korea. Robert Breunig, Australian National University; Andrew Carter, Australian Taxation Office; Shane Johnson, Prime Minister and Cabinet; Miguel Olivo Villabrille, University of New South Wales; Kristen Sobock, Australian National University and Arezou Zaresani, Melbourne Institute, all represented the Australian delegation at the symposium. Their participation at the symposium helped to strengthen and deepen the pre-existing relationship between the Tax and Transfer Policy Institute and the Korea Institute of Public Finance (KIPF). It also initiated TTPI's relationship with the Taxation Research Institute (TRI) in China. While TTPI is an independent institution that operates as part of a university, both KIPF and TRI are research institutions that operate as part of their respective governments.

Finally, the symposium allowed representatives from the three countries to share insights about tax policy, tax administration and share experiences about making tax data available to researchers, particularly based upon TTPI's involvement creating the Australian ALife data.

Asia-Pacific Innovation Program (APIP)

The APIP grants are for College of Asia and the Pacific (CAP) researchers and are designed to support innovative research that is of strategic relevance and benefit to the college and associated external networks. Throughout April to July 2020 Julie Smith, Naomi Hull and Miranda Stewart organised a series of six webinars in the 'Gender Responsive Budgeting and Progressing Breastfeeding Policy in 2020 and Beyond' series. This succession of webinars in 2020 follows up on the highly successful 'Gender Budgeting and Breastfeeding' series held at ANU in 2017 at which the World Breastfeeding Trends Initiative (WBTi) Australia was co-founded by Associate Professor Julie Smith and Naomi Hull. The 2020 online workshop program sought to galvanise efforts to improve breastfeeding policies and funding in national budgets. A variety of experts in breastfeeding, gender budgeting, health and economic policy from countries in South and East Asia, the Middle East, Europe, and Australia drew on their research and expertise to apply the World Breastfeeding Trends initiative (WBTi) tool to Australian policy. These webinars were co-funded by, The Gender Institute, ANU, and also supported by Save the Children UK, and the World Breastfeeding Trends Initiative, Breastfeeding Promotion Network Of India.

EVENTS

TTPI holds several events each year that bring together leading members of academia in Australia and globally, with representatives of government, business, and the community sector to consider major tax and transfer issues. In addition, TTPI hosts a popular research seminar series and collaborates with other partners, to present research and policy workshops.

Changing Fortunes: A history of the Australian Treasury

6 August 2019

In August 2019, a book launch was held for Paul Tilley's book, *Changing Fortunes: A History of the Australian Treasury*. The book was launched at the ANU with around 300 people in attendance. Professor Robert Breunig was MC for the event, with The Hon. Peter Costello AC officially launching the book, before a conversation hosted by Michelle Grattan. The book draws on Paul's experience in Treasury to trace the institution's history from Federation and analyse the relationship between the public service and the government of the day.



CHANGING FORTUNES



A HISTORY OF THE AUSTRALIAN TREASURY

PAUL TILLEY



In Conversation with Paul Tilley

Tuesday 6 August 2019 at 6.00pm

Australian National University, Acton

2019 Korea-China-Australia International Tax Symposium

28 - 29 August 2019

The Korea Institute of Public Finance (KIPF) hosted the 2019 Korea-China-Australia International Tax Symposium, held on 28–29 August 2019, in Seoul, South Korea.

The symposium helped to strengthen the pre-existing relationship between the Tax and Transfer Policy Institute and the Korea Institute of Public Finance. It also initiated TTPI's relationship with the Taxation Research Institute (TRI) in China. Participation at the symposium allowed representatives from the three countries to share insights about tax policy, tax administration and share experiences about making tax data available to researchers. The symposium covered three overarching themes:

- An overview of the tax system and priorities for reform
- The collection use and management of tax information
- Tax research using administrative tax data

All participants agreed that it was mutually beneficial to bring tax researchers from the three countries together, and there was a strong desire to continue cooperation in the future.

Career counselling and youth crime. Evidence from career compass in Louisiana

11 September 2019

Assistant Professor Louis Beland, Carleton University, Canada presented his research on the impact of career counselling services on youth crime in Louisiana, USA, during an internal seminar at TTPI. This seminar investigates the impact of career counselling services in high school on youth crime. To do so, a study on the impact of Career Compass of Louisiana, which provides counselling services to students regarding college admissions, enrollment, financial aid, and career exploration was held. A difference-in-differences framework was used to analyze administrative student-level data from the Louisiana Department of Education and individually matched administrative crime data from the Louisiana Department of Public Safety and Corrections and the Office of Juvenile Justice. The findings were that the Career Compass program in Louisiana reduced youth crime by over 4 percent in treated districts. Moreover, the effect was more pronounced for students with low test scores, students receiving free and reduced cost lunch, male and minority students. The estimates were robust to different specifications and placebo tests.



Australia and Korea workshop, Seoul, 28 - 29 August 2019



Australian delegates dinner Seoul, 28 - 29 August 2019

When do we die in the long run? The relative survival of politicians over the 20th century

6 December 2019

Professor Philip Clarke, from Oxford University presented some of his forthcoming work during an internal seminar at TTPI. As Thomas Piketty has demonstrated, compiling pragmatic measures of income distribution (e.g. top income approach) over long periods of time, and across many countries, provides valuable insights on the long-term evolution of income inequalities. To date there are no comparable statistics available for evaluating the evolution of income-related health inequalities. The aim of the study is to develop a new approach to the measurement of long-run health inequalities, by comparing the relative and absolute survival rates of those in top income groups with the general populations they represent. To operationalise, the study focuses on a large cohort of politicians, as they are generally high-income earners, and there are databases in many countries that contain the information required to estimate their survival (i.e. date of birth/death and date they attained office). It estimates relative and absolute survival differences by matching each politician by year at risk, age at risk and sex to the life table of the country the individual represented. The study examines cross country trends in health inequalities and compare them with trends in income inequalities. The initial results were drawn from a subset of six countries drawn from a database compiled on 106,092 politicians from 12 developed countries (Australia, Austria, Canada, Netherlands, Finland, France, Germany, Italy, Ireland, New Zealand, Norway, Switzerland, United Kingdom, United States), which in some cases contains data dating back more than three centuries.

TTPI Research report workshop: The taxation of savings

3 December 2019

A draft of TTPI's first policy report on 'The taxation on savings in Australia: Theory, current practice, and future policy directions' was circulated in the latter part of 2019 and subject to a thorough peer review process. As part of this process, a workshop was held on 3 December 2019 in Sydney to bring together tax experts from academia, government, and the business and community sectors to discuss the report and its findings. Feedback from the workshop was incorporated into the final version of the report, released in July 2020 on TTPI's website.

Taxes and transfers in the time of COVID-19: A brownbag with Robert Breunig and Steven Hamilton

21 April 2020

In the face of the greatest public health crisis in a century, the Australian government, like others all over the world, has been forced to shut down whole sectors of the economy virtually overnight. The resulting collapse in economic activity—unprecedented in its speed and depth—threatens the livelihoods of millions of Australians. This has prompted the government to take bold steps to cushion the blow to the economy, centered around the \$130 billion JobKeeper wage subsidy program. These measures are to be funded by a large increase in debt to be paid off over the coming decades, putting all the more

emphasis on our tax and transfer system being fit for purpose. This was an online event held by Robert Breunig and Steven Hamilton and they discussed the crucial role of the tax and transfer system during the COVID-19 pandemic and dealing with its aftermath.

Gender responsive budgeting and progressing breastfeeding policy in 2020 and beyond

6 April - ongoing

Julie Smith, Australian National University, Naomi Hull, World Breastfeeding Trends Initiative, Australian Team Coordinator, Miranda Stewart, University of Melbourne, and various other speakers held a series of online webinars during April to June 2020. These events were co-funded by The Gender Institute, ANU, and supported by Save the Children UK, the World Breastfeeding Trends Initiative, and Breastfeeding Promotion Network of India.

In times of health crisis and emergency, including COVID-19, the implementation of the WHO/UNICEF Global Strategy for Infant and Young Child Feeding is more important than ever, but it is hindered by lack of investment in breastfeeding policies nationally. This online workshop program aims to galvanise efforts to improve breastfeeding policies and funding in national budgets. Experts in breastfeeding, gender budgeting, health and economic policy will draw on global experience including from countries in South and East Asia, the Middle East, Europe, and Australia to apply the World Breastfeeding Trends initiative (WBTi) to Australian policy. The online program follows up from the first 'gender budgeting and breastfeeding' workshop in September 2017, at which the WBTi was established in Australia. A list of the webinars is below.

'Gender responsive budgeting and progressing breastfeeding policy in 2020 and beyond'
6 April 2020

'Breastfeeding policy in 2020 and beyond – Emergency and pandemic preparedness and response planning in Australia'
20 April 2020

'Progressing Australia's policies and plans for mothers and babies in disasters and pandemics: experience from high-and middle-income countries'
4 May 2020

'Protecting women's reproductive rights in policy and resourcing decisions - the need for 'data and dollars'
18 May 2020

'Advancing women's and children's health rights, gender responsive budgeting and progressing the Australian National Breastfeeding Strategy in maternity care'
29 June 2020



*Rigissa Megalokonomou and Jacquelyn Zhang
4 September 2019*

TTPI research seminar series

TTPI hosted six lunchtime seminars in the 2019-2020 year. These seminars covered a broad range of topics and were attended by a mix of government employees, the public, academics and students. These events were audio recorded and can be found on the TTPI website under the event listing.

2019 - 2020 research seminars:

Steven Hamilton, The George Washington University, 'Optimal deductibility - evidence from a bunching decomposition', 16 July 2019

Nicholas Biddle, The Australian National University, 'Risky data: The combined effect of risk preference and negative framing on intended participation in the Consumer Data Right', 20 August 2019

Rigissa Megalokonomou, University of Queensland, 'Persistency in teachers' grading bias and effects on longer-term outcomes: University admission exams and choice of field of study', 4 September 2019

Ragan Petrie, Texas A&M University, 'What motivates giving? Three things learned from field experiments with charity and foundation partners', 29 October 2019

Silvia Mendolia, University of Wollongong, 'Adolescent school bullying victimisation and later life outcomes', 12 November 2019

Andrew Carter, Australian Taxation Office, 'The employment effects of Australia's transition to retirement income streams program', 20 February 2020



Steven Hamilton and Robert Breunig 16 July 2019

Outreach seminars

In mid-2018 TTPI began a series of outreach seminars at various government departments to present some of its research findings directly to policymakers. Whilst the program comprised a variety of speakers and topics, departments were encouraged to contact TTPI with any alternative topic requests. The seminars were well attended and will continue into 2021. A list of presentations is below: 17 seminars were held, that reached 453 members of the public service.

Parliamentary Budget Office

'The effect of PPS and FTB reform 2004 and 2006) on the labour supply of single mothers', Robert Breunig
31 July 2019

'Distributional effective marginal tax rates', Ben Phillips
4 September 2019

'The effects of immigration on employment and wages of incumbent Australians', Robert Breunig
2 October 2019

'Womens labour supply and childcare subsidies', Robert Breunig
11 October 2019

'Adjustment costs and incentives to work: Evidence from a disability insurance program', Arezou Zaresani
22 November 2019

'The impact of decreasing immigrants': Access to social safety net programs', Anna Zhu
6 March 2020

Australian Taxation Office

'Sustainable and equitable pension with means-testing in aging economies', Chung Tran
16 July 2019

'Women's labour supply and childcare subsidies', Robert Breunig
24 September 2019

'Distributional effective marginal tax rates', Ben Phillips
13 August 2019

'Hybrid Public Policy overview', Robert Breunig and Mark Fabian
15 October 2019

'Adjustment costs and incentives to work: Evidence from a disability insurance program', Arezou Zaresani
22 November 2019

Department of Social Services

'The impact of decreasing immigrants': Access to social safety net programs', Anna Zhu
5 March 2020

Department of the Prime Minister and Cabinet

'Sustainable and equitable pension with means-testing in aging economies', Chung Tran
4 September 2019

'The effects of immigration on employment and wages of incumbent Australians', Robert Breunig
10 October 2019

'Would Australians be more supportive of redistribution if they knew what level of inequality existed?' Christopher Hoy
21 February 2020

Department of Industry, Innovation and Science

'Coordination of hours within the firm', Claudio Labanca
2 October 2019

Victorian Department of Treasury and Finance

'How much do households respond to electricity prices?', Robert Breunig
13 March 2020

PUBLICATIONS

TTPI researchers, fellows and visitors publish and present our research in a wide range of academic, policy and public forums.

The TTPI working paper series is the only specialist tax and transfer working paper series in Australia and the region. The aim of the series is to promote excellent tax and transfer research work in progress from all disciplines relevant to taxes and transfers. Submissions are lightly peer reviewed. Working papers are open access and are distributed through the Crawford Social Science Research Network (SSRN) Series. Working papers may be published jointly with other working paper series or institutes.

TTPI has established an occasional policy brief series providing explanations and analysis of key tax and transfer issues of relevance to policymakers. The aim is to inform and explain issues for policy and public debate.

TTPI Tax Facts provide a brief non-technical overview of specific tax and transfer policy issues.

Major reports on tax and transfer issues were commenced in 2019, with the first report published and released in 2020, 'The taxation of savings in Australia: Theory, current practice and future policy directions'. These comprehensive reports are approximately 80-100 pages and will be a valuable outreach communication tool as TTPI builds its library of tax reports.

TTPI working papers

WP8/2019, Majeed, O, Sinning, M, 'Do payroll tax cuts for Australian firms affect their use of capital and labor?' (September 2019)

WP9/2019, Biddle, N, Marasinghe, D, 'Risky data: The combined effect of framing, trust and risk preferences on the intended participation in the Consumer Data Right' (October 2019)

WP10/2019, Harrison, A, Hyman, B, Martin, L, Nataraj, S, 'When do firms go green? Comparing command and control regulations with price incentives in India' (October 2019)

WP11/2019, Wokker, C, 'Marginal benefits? Electoral geography and economic outcomes' (October 2019)

WP1/2020, Sainsbury, T, Breunig, R, 'The Australian Tax Planning Playbook: Volume 1' (March 2020)

WP2/2020, Polidano, C, Carter, A, Chan, M, Chigavazira, A, To, H, Holland, J, Nguyen, S, Vu, H, Wilkins, R, 'The ATO longitudinal information files (ALife): A new resource for retirement policy research' (April 2020)

WP3/2020, van Kints, M, Breunig, R, 'Inflation variability across Australian households: Implications for inequality and indexation policy' (April 2020)

WP4/2020, Anderson, H, Gaggiano, G, Vahid-Araghi, F, Wong, B, 'Sectoral employment dynamics In Australia' (May 2020)

WP5/2020, Herault, N, Kalb, G, 'Understanding the rising trend in female labour force participation' (May 2020)

WP6/2020, Freebairn, J, 'Reforming state taxes on property' (June 2020)

WP7/2020, Hoy, C, McKenzie, L, Sinning, M, 'Improving tax compliance without increasing revenue: Evidence from population-wide randomized controlled trials in Papua New Guinea' (June 2020)

TTPI policy briefs

PB1/2020, Sandoval-Guzman, M, Stewart, M, 'Tax and pollution' (May 2020)

PB2/2020, Sandoval-Guzman, M, Stewart, M, 'Tax and energy' (May 2020)

PB3/2020, Sandoval-Guzman, M, Stewart, M, 'Tax, land use and nature restoration' (May 2020)

TTPI tax facts

Tax Fact #9: What is bracket creep? (July 2019)

Tax Fact #10: Economic fundamentals: Tax salience (September 2019)

Tax Fact #11: Economic fundamentals: Tax incidence and elasticity (September 2019)

Tax Fact #12: Australia's tax policy: What is negative gearing? (September 2019)

Tax Fact #13: Australia's tax policy: Raising and sharing tax revenue (September 2019)

Tax Fact #14: What is alternative financing? (May 2020)



Academic publications

Adema, W, Fron, P, Shin, E and **Whiteford, P** (2019) 'Extending coverage and the future of social protection in Asia and the Pacific', Chapter 2, *Society at a Glance: Asia/Pacific 2019*, OECD Publishing, Paris, https://doi.org/10.1787/soc_aag-2019-en

Bakhtiari, S, **Breunig, R** Magnani, E and Zhang, J (2020) 'Financial constraints and small and medium enterprises: A review', *Economic Record*, forthcoming

Best, R, **Burke, PJ** (2019) 'Is there regional lock-in of unemployment rates in Australia?', *Australian Journal of Labour Economics*, 22(2), 93–116

Best, R, **Burke, PJ**, and Nishitatenno, S (2019) 'Evaluating the effectiveness of Australia's Small-Scale Renewable Energy Scheme for rooftop solar', *Energy Economics* 84, 104475

Best, R, **Burke, PJ** (2019) 'Factors contributing to energy-related financial stress in Australia', *Economic Record*, 95(311), 462–479

Best, R, **Burke, PJ**, and Nishitatenno, S (2019) 'Understanding the determinants of rooftop solar installation: Evidence from household surveys in Australia'. *Australian Journal of Agricultural and Resource Economics*, 63(4), 922–939

Biddle, N, **Breunig, R**, Markham, F and Wokker, C (2019) 'Introducing the longitudinal MADIP and its role in understanding income dynamics in Australia', *Australian Economic Review*, forthcoming

Breunig, R, Hasan, S, and Whiteoak, K (2019) 'Value of playgrounds relative to green spaces: Matching evidence from property prices in Australia', *Landscape and Urban Planning*, Volume 190, Article 103608

Breunig, R, McCarthy, O (2020) 'Household telecommunications expenditure in Australia', *Telecommunications Policy*, Volume 44, Issue 1, Article 101837

Breunig, R, Majeed, O (2020) 'Inequality, poverty and economic growth', *International Economics*, in press, <https://doi.org/10.1016/j.inteco.2019.11.005>

Breunig, R, Hourani, D, Bakhtiari, S and Magnani, E (2020) 'Do financial constraints affect the composition of workers in a firm?' *Australian Journal of Labour Economics*, forthcoming

Burke, PJ and Siyaranamual, MD (2019) 'No one left behind in Indonesia?', *Bulletin of Indonesian Economic Studies*, 55(3), 269–293

Carter, A, **Breunig, R** (2019) 'Do earned income tax credits for older workers prolong labor market participation and boost earned income? Evidence from Australia's Mature Age Worker Tax Offset', *Economic Record*, Volume 95, Number 309, pp. 220–226

Deutscher, N (2020) 'Place, peers, and the teenage years: Long-run neighborhood effects in Australia', *American Economic Journal: Applied Economics*, 12(2), pp.220–49

Freestone, O, **Breunig, R** (2019) 'Risk aversion among Australian households', *Economic Record*, forthcoming

Freestone, O, **Breunig, R** (2020) 'Risk aversion and the elasticity of intertemporal substitution among Australian households', *Economic Record*, Volume 96, Number 313, pp. 121–139

Gray, M, Qu, L, Weston, R and **Stanton, D** (2019) 'Fifty years of changing families: Implications for income support', Chapter 4, pp. 67–88, in P. Saunders (Ed), *Revisiting Henderson. Poverty, Social Security and Basic Income*, Melbourne University Press, Carlton, Victoria

Kobetsky, M (2020) 'The status of the OECD transfer pricing guidelines in the post-BEPS dynamic', *International Tax Studies Journal* (IBFD), (Volume 3), Number 2

Li, X, **Tran, A** (2020) 'An empirical study on cross-border profit shifting in Australia', *eJournal of Tax Research*, Volume 17, Number 2, pages 193–232

Millar, J, **Whiteford, P** (2020) 'Timing it right or timing it wrong: How should income-tested benefits deal with changes in circumstances?', *Journal of Poverty and Social Justice*, DOI: <https://doi.org/10.1332/175982719X15723525915871>

Purba, A, **Tran, A** (2020) 'Base erosion and profit shifting in Indonesia', *New Zealand Journal of Taxation Law and Policy*, Volume 26, Number 1, pages 87–116

Regan, S, **Stanton, D** (2019) 'The Henderson Poverty Inquiry in context', Chapter 3, pp. 47–66, in P. Saunders (Ed), *Revisiting Henderson. Poverty, Social Security and Basic Income*, Melbourne University Press, Carlton, Victoria

Tran, A, Xu, W (2020) 'Book-tax relations of large Australian companies', *Australian Tax Forum*, Volume 35, Number 1, pages 108–132

Whiteford, P (2019) 'Social Security since Henderson', in P. Saunders (Ed), *Social Security Reform: Revisiting Henderson and Basic Income*, Melbourne University Press, Melbourne. <https://www.mup.com.au/books/revisiting-henderson-paperback-softback>

Other publications

Tran, C, Wende, S (2020) 'Incidence of Capital Income Taxation in a Lifecycle Economy with Firm Heterogeneity', *ANU Working Papers in Economics and Econometrics 2019-670*, Australian National University, College of Business and Economics

Tran, C, Zakariyya, N (2019) 'Tax Progressivity in Australia: A General Equilibrium Analysis' *27th Colloquium on Pensions and Retirement Research*

Reports

Policy reports

Varela, P, Breunig, R, and Sobeck, K (2020) 'The taxation of savings in Australia: Theory, current practice and future policy directions', Tax and Transfer Policy Institute (TTPI) Policy Report No. 01-2020, Canberra, Australia

Commissioned work

Breunig, R, Sobeck, K 'Korea-China-Australia', workshop in Seoul, funded by the Australia-Korea Foundation, DFAT, 28-29 August 2019

Steinhauser, R, Sinning, M, and Sobeck, K 'State tax elasticities of revenue bases', Commonwealth Grants Commission, November 2019

Submissions

Walpolo, S, Submission to Senate Economics Legislation Committee on Treasury Laws Amendment (2019 tax integrity and other measures No. 1) Bill 2019, 14 August 2019

Bradbury, B, Innis, S, Stanton, D, and Whiteford, P, Submission to Senate Standing Committee on Community Affairs Inquiry into the Adequacy of Newstart and Related Payments, 26 September 2019

Stewart, M, Wong, T, Submission to the inquiry into the Commissioner of Taxation Annual Report 2018-19, June 2020

Breunig, R, Taylor, M, Submission to the inquiry into Australian Business Growth Fund bill 2019 [Provisions], February 2020

International research engagement

TTPI faculty have numerous links and engaged to develop research programs with a range of international academic and government organisations in 2019 - 2020 including:

- > Arizona State University, USA
- > Auckland University of Technology, NZ
- > Beijing Institute of Technology, China
- > Carleton University, Canada
- > Institute for the study of Labor (IZA) Bonn, Germany
- > Joint Committee of Taxation, USA
- > Korea Institute of Public Finance, South Korea
- > London School of Economics, United Kingdom
- > National Institute for Public Finance and Policy, India
- > National University of Singapore
- > Oxford University Centre for Business Taxation and Law Faculty, United Kingdom
- > Peking University China
- > University of Manitoba, Canada
- > University of Seoul, Department of Science in Taxation, South Korea
- > University of Wellington, Public Finance, Business School, NZ
- > Williams College, Massachusetts USA



Robert Breunig

ENGAGEMENT

TTPI engages with policy and service government agencies; political representatives; community and business stakeholders; the media and the broader public. TTPI aims through these activities to inform, enhance and influence public knowledge and debate about taxes and transfers.

The TTPI monthly newsletter has 885 contacts, and of these 779 are subscribers. The newsletter is distributed in Australia and around the world across government, business and community sectors, informing them of new developments, visitors, events and publications. The Austaxpolicy blog had an increase in visitors of 52 per cent compared to the last financial year.

TTPI has also conducted many of its activities in partnership with other research institutes at ANU and other universities, government departments and other entities. This collaboration is central to TTPI's ability to influence public policy. In 2019-2020, we seek to continue our excellent record in policy engagement with the federal government and seek to build engagement with state and territory governments and with governments and institutions in the Asia-Pacific region and globally.

Selected speeches and presentations

Robert Breunig

'Bunching and the elasticity of taxable income: Evidence from Australia', Korea-China-Australia Tax Policy Symposium, Seoul Korea, August 2019

'Economics and social policy', Social Policy Division, Prime Minister and Cabinet, Canberra, August 2019

'What constitutes good tax system design, and directions for reform in Australia', U3A, Canberra, 3 September 2019

'The Australian tax system: An overview and priorities for reform', Economics Department, Ho Chi Minh Economics University, Ho Chi Minh City, Vietnam, October 2019

'The Australian tax system: An overview and priorities for reform', Economics Department, National Economics University, Hanoi, Vietnam, October 2019

'The Australian tax system: An overview and priorities for reform', Central Institute for Economic Management, Hanoi, Vietnam, October 2019

'The dynamics of satisfaction with working hours in Australia: The usefulness of panel data in evaluating the case for policy intervention', Department of employment ELMAS, Canberra, 19 November 2019

'Taxpayer responsiveness to marginal tax rates: Bunching evidence from the Australian personal income tax system', Economics Department, Massey University, Palmerston North, New Zealand, November 2019

'Grant writing and attracting funding', Massey University Economics workshop, Palmerston North, New Zealand, November 2019

'Hours mismatch and worker satisfaction', Department of Employment, Canberra, November 2019

'Economic modelling of regional issues', Commonwealth Department of Infrastructure, Canberra, November 2019

'Costs of gaming the Australian tax system', Asian and Australasian Society of Labour Economics (AASLE), Singapore, December 2019

'Key insights from the TTPI report on the taxation of savings', TTPI workshop on the savings of taxation, Sydney, December 2019

'How do taxpayers respond to the tax system?', Parliamentary Library, Canberra, March 2020

'How do taxpayers respond to the tax system?', Victorian Treasury, Melbourne, March 2020

'2020 Reserve Bank of Australia', conference, Sydney, 8-9 April 2020

'Victorian council of the economic society', webinar, 19 May 2020

John Hewson

Public Policy Lecture, Crawford School, ANU, 8 July 2019

ANU China Update, 11 July 2019

For What it's Worth, Apple Podcasts, 15 July 2019

TTPI Tax Reform Group, Melbourne, 23 July 2019

Giblin Memorial Lecture, University of Tasmania, 25 July 2019

Values in Politics, GSA Conference Hamilton Island, 1 August 2019

Investment Strategy, 5 August 2019

Greater Sydney Commission, 6 August 2019

Dimensional Investment and Climate Risk, Sydney, 6 August 2019

Economic Outlook/Policy Challenges, University of Canberra, 7 August 2019

NSW Controller General, Regional Policy, 12 August 2019

US Embassy Briefing, 19 August 2019

Asian MBA, University of Sydney, 21 August 2019

National Security College, Global Economics and Politics, 2 September 2019

Sir Roland Wilson Foundation Panel. Mt Stromlo, ANU, 11 September 2019

Accounting Conference, Nadi Fiji, 19 September 2019

Egn Network, 1 October 2019

ACOSS Inequality and Poverty Advisory Panel, 8 October 2019

Egn Network, 22 October 2019

Dimensional Investment Strategy, Melbourne, 12 November 2019

Women for Election, Crawford ANU, 26 November 2019
TTPI Workshop KPMG Sydney and Tax Reform Group, 3 December 2019
Retirement Income Review, 5 December 2019
Bankwest Curtin Economics Centre Symposium, Perth, 14 February 2020
Future of Federation, NSW Parliament, 17 February 2020
Overseas Bankers Association, Sydney, 20 February 2020
David Thodey Federation Reform, ANU, 6 March 2020
UNSW Poverty and Inequality Grand Challenge, 10 March 2020
U3A Canberra, 11 March 2020
Sir Roland Wilson Foundation Virtual Scholars Roundtable, 30 April 2020
Future Business Council, 7 May 2020
Public Sector Reform, 28 May 2020
G08 Panel, 1 June 2020
Crescent Wealth Webinar COVID Impacts, 10 June 2020
Circular Economy Forum, Forum Canberra, 16 June 2020

Chung Tran

'Expert panel on macroeconomic forecasting capacity', The Treasury, 2015-ongoing

David Stanton

UK Social Policy Association conference, Durham University, UK, 8-10 July 2019

China-Australian dialogue on public administration, workshop, Sun Yat-sen University, Guangzhou, Province Republic of China, 5-8 November 2019

Mathias Sinning

'Nudging businesses to pay their taxes: Does timing matter?', Annual congress of the International Institute of Public Finance (IIPF), Glasgow/UK, August 2019

'Estimating quantiles of the distribution of treatment effects', Labour Econometrics Workshop (LEW), University of Adelaide, Adelaide/Australia, September 2019

'Nudging new entrants to the tax system to comply: Evidence from a randomized controlled field experiment', Asian and Australasian Society of Labour Economics (AASLE), Singapore, December 2019

'Do payroll tax cuts for Australian firms affect their use of capital and labor?', virtual joint EALE SOLE AASLE World Conference, June 2020

Miranda Stewart

'Still unequal: Gender, tax and social policy in Australia', PricewaterhouseCoopers gender equality network, Canberra, 22 October 2019

'Income tax resilience; Case law trends in the income tax', invited seminar, Australian Treasury, Canberra, 11 November 2019

'Inequality', panel, saving people and the planet, Academy of Social Sciences in Australia Annual Symposium, National Library of Australia, Canberra, 12 November 2019

'The independence and accountability of the Commissioner of Taxation', panel, 2019 Taxation Law Workshop, Law Council of Australia, Melbourne, 15 November 2019

'Experts, reform and the public revenue', Academy of Social Sciences in Australia, Economic knowledge and the Australian state: Past, present and future, Canberra, 12-13 December 2019

'Gender, tax and welfare in Australia: Still unequal', London School of Economics, 11 February 2020

Media and opinion

The TTPI Director, Chair and senior faculty played a significant role in public debate and engagement on a wide range of budgetary, tax and transfer policy topics throughout the year. Selected contributions to media, public debate and opinion from TTPI academic faculty are listed below.

Selected media

'The Drum - 2 June', *ABC News*, Host: Kathryn Robinson; Panel: John Hewson, Fiona Simson, Bhakthi Puvanenthiran, Katharine Murphy; Guest: Merriden Verrall, 2 July 2019

'Australia's unique opportunity for an infrastructure revolution', *The Sydney Morning Herald*, by John Hewson, 4 July 2019

'Hewson's View: It's the economy, stupid', *Southern Highland News*, by John Hewson, 4 July 2020

'Hewson's view: Government oblivious to our economic woes', *The Canberra Times*, by John Hewson, 18 July 2019

'Migrant workers don't harm jobs or wages of local workers', *SBS Radio* (SBS Bangla), (Robert Breunig comments), 20 July 2019

'Tax the rich say the rich', *Australian Financial Review*, (subscribers only) by Christopher Niesche (David Ingles comments), 25 July 2019

'Democracy Sausage podcast: Frank advice and financing new starts', *Asia and the Pacific Policy Society*, Policy Forum Andrew Hughes, Maria Taflaga, John Hewson, 29 July 2019

'The Drum, *ABC News*', Host: Ellen Fanning, Panel: Liz Burke, Feyi Akindoyeni, Tasneem Chopra, John Hewson, Vicky Xiuzhong Xu, Guest: Gemma McKinnon, 19 August 2019

'Most of us who work long hours like the jobs we are in. Those who don't, change jobs quickly', *The Conversation*, Robert Breunig and Mark Fabian, 3 September 2019

- 'Australia nears its first balanced budget in a decade. But is it what the economy needs?', *ABC News*, by David Taylor, (John Hewson comments) 19 September 2019
- 'Budget balanced, as economists call on Government to further support economy', *ABC PM with Linda Mottram*, podcast by David Taylor, (John Hewson comments) 20 September 2019
- 'Hewson's View: It's been a bad week', *The Esperance Express*, by John Hewson, 26 September 2019
- 'Hewson's View: Govt caught short on economy and drought', *The Northern Daily Leader*, by John Hewson, 17 October 2019
- 'The challenge for good government', *Asia & the Pacific Policy Society*, Policy Forum, by John Hewson, 21 November 2019
- 'That moving graph of US tax rates that went viral, it's probably wrong. Here's why', *The Conversation*, by Robert Breunig, 30 November 2019
- 'The unfinished business of the Henry Tax Review', *The Money show, ABC*, John Freebairn, Miranda Stewart, Robert Breunig and Jenni McManus, 3 December 2019
- 'All our eggs in one basket': Tax experts call for major reform', *The Age*, by Shane Wright (Miranda Stewart and Robert Breunig comment) 5 December 2019
- '2020 the most challenging year in decades', *Southern Highland News*, by John Hewson, 2 January 2020
- 'Morrison still defending the indefensible', *Southern Highland News*, by John Hewson, 16 January 2020
- 'In the midst of an LNG export boom, why are we getting so little for our gas?', *The Conversation*, by Diane Kraal (TTPI Research Affiliate) 17 February 2020
- 'Democracy Sausage Podcast: "The vision thing" with John Hewson', *Asia and the Pacific Policy Society*, Policy Forum, 25 February 2020
- 'Small businesses in Queensland can defer their payroll taxes for six months if they've been impacted by the coronavirus', *Business Insider Australia*, by Sharon Masige, (Robert Breunig comments) 3 March 2020
- "White knuckles" in Cabinet as Govt prepares stimulus: Hewson', *ABC The World Today*, by David Taylor, 4 March 2020
- 'Treasury to analyse if taking compulsory super guarantee to 12pc will hurt wages', *Australian Business Review* (subscribers only) by Michael Rodden, (Robert Breunig comments), 5 March 2020
- 'Hewson's View: Government's spin on the economy exposed', *The Young Witness*, by John Hewson, 5 March 2020
- 'House passes coronavirus relief after democrats strike deal with White House', *The New York Times*, by Jim Tankersley and Emily Cochrane, (Steven Hamilton comments, TTPI Research Affiliate) 13 March 2020
- 'A recession is a public health necessity. Here's how to make it short and sharp', *The Bulwark*, by Steven Hamilton (TTPI Research Affiliate) 14 March 2020
- 'Democracy Sausage podcast: Strategic shifts, polarised policy, and mixed messages', *Asia and the Pacific Policy Society*, Policy Forum, Mark Kenny, John Hewson, Rory Medcalf, 23 March 2020
- 'Labor, economists demand radical wage subsidy increase', *Australian Financial Review*, by John Kehoe, (Steven Hamilton comments, TTPI Research Affiliate) 24 March 2020
- 'How the recession we have to have can be sharp but short', *Australian Financial Review*, by Steven Hamilton and Stan Veuger, 25 March 2020
- 'The lessons of our past and our neighbours' present could guide Australia's economic response to coronavirus', *ABC News*, by Gareth Hutchens, (Steven Hamilton comments, TTPI Research Affiliate) 29 March 2020
- 'Australia's \$130 billion JobKeeper payment: what the experts think', *The Conversation*, by Steven Hamilton (TTPI Research Affiliate), 30 March 2020
- 'Australia's net debt likely to jump to more than \$500 billion as massive coronavirus stimulus unleashed', *ABC News*, by Gareth Hutchens, (Steven Hamilton comments TTPI Research Affiliate) 31 March 2020
- 'The government opens a coronavirus super loophole: it's legal to put your money in, take it out, and save on tax', *The Conversation*, by Robert Breunig and Tristram Sainsbury, 1 April 2020
- 'US enters 'deepest recession' ever as 10m claim jobless benefits', *Australian Financial Review*, by Jacob Greber, (Steven Hamilton comments, TTPI Research Affiliate) 3 April 2020
- 'JobKeeper is quick, dirty and effective: There was no time to make it perfect', *The Conversation*, by Steven Hamilton (TTPI Research Affiliate) Bruce Preston and Chris Edmond, 7 April 2020
- 'Snap back to what? We need a steady march to reform - and a broader tax base', *The Sydney Morning Herald*, by John Hewson, 9 April 2020
- 'Now PM must lead': John Hewson's economic vision post-coronavirus', *TheNEWDAAILY*, by Andrew Tate, (John Hewson comments) 10 April 2020
- 'Expert calls for tax reform when Australia transitions to pandemic recovery', *The Canberra Times*, by Sally Whyte, (Robert Breunig comments) 14 April 2020
- 'Young people to pay the price for coronavirus' economic cure', *Australian Financial Review*, by Andrew Tillett, (Robert Breunig comments) 14 April 2020
- 'Australia will need to raise GST to pay coronavirus debt, tax expert says', *The Guardian*, by Paul Karp, (Robert Breunig comments) 14 April 2020
- 'Uncommon sense', *3RRR Melbourne radio program* - JobKeeper package interview with Steven Hamilton (TTPI Research Affiliate) 14 April 2020

- 'How Australia's young could foot the bill for coronavirus for years to come', *7News Australia*, TV interview with Robert Breunig, 14 April 2020
- 'Podcast: Hope and life after COVID-19 - the economy with John Hewson', *Asia and the Pacific Policy Society*, Policy Forum, with John Hewson and Martyn Pearce, 16 April 2020
- 'JobKeeper: What bosses need to know and how it affects your workplace', *The Canberra Times*, by Steve Evans, (Steven Hamilton comments, TTPI Research Affiliate) 16 April 2020
- 'Coronavirus exit strategy puts intergenerational fairness on the radar', *The Conversation*, by Michelle Grattan, (Robert Breunig comments) 17 April 2020
- 'Expert: Younger Australians will bear the brunt of global pandemic', *Startsat60*, by Tami Head, (Robert Breunig comments) 19 April 2020
- 'Even at \$130 billion, JobKeeper package is a steal', *The Sydney Morning Herald*, by Chris Edmond, Bruce Preston and Steven Hamilton, 19 April 2020
- 'Open letter from 222 Australian economists: don't sacrifice health for 'the economy'', *The Conversation*, by Steven Hamilton (TTPI Research Affiliate), Chris Edmond, Richard Holden, 20 April 2020
- 'Podcast: What type of world will we be left with after COVID-19?', Crawford School of Public Policy, Professor Mark Kenny, Emma Alberici, Professor Robert Breunig, Dr Maria Taflaga, 20 April 2020
- 'Let's finally reform the tax system', *Australian Financial Review*, by Robert Breunig, 22 April 2020
- 'Open budgets in the time of COVID-19', *Asia and the Pacific Policy Society*, Policy Forum, by Miranda Stewart and Teck Chi Wong, 30 April 2020
- 'Podcast: securing our human future', *Asia and the Pacific Policy Society*, Policy Forum, by Arnagretta Hunter, John Hewson and Martyn Pearce, 30 April 2020
- 'Democracy Sausage podcast: Coming clean on COVID-19 costs', *Asia and the Pacific Policy Society*, Policy Forum, by Bruce Chapman, Miranda Stewart, Mark Kenny and Marija Taflaga, 5 May 2020
- 'Tax system 'ill-equipped' for 21st century, says ANU', *Accountantsdaily*, by Aidan Curtis, (Robert Breunig comments) 6 May 2020
- 'Andrew Leigh and John Hewson on why the economy needs bipartisanship now more than ever before', *The Mandarin*, by Scott Hamilton and Stuart Kells, 11 May 2020
- 'Tax reform interview with Robert Breunig', *ABC Radio*, Sydney, afternoons with James Valentine, 15 May 2020
- 'Post pandemic economic reform must include GST', *Australian Financial Review*, by Matthew Cranston and Tom McLroy, (John Hewson comments) 18 May 2020
- 'Fundies join barristers on JobKeeper', *Australian Financial Review*, by John Kehoe and Matthew Cranston (Robert Breunig comments) 20 May 2020
- 'The RBA misread the economic upheaval of the 1970s, and I fear it is again', *The Sydney Morning Herald*, by John Hewson, 21 May 2020
- 'How to make JobKeeper work through a long recovery', *Australian Financial Review*, by Steven Hamilton and Chris Edmond, 26 May 2020
- 'How Denmark broke the mould on industrial relations', *Australian Financial Review*, by Robert Breunig and Mark Fabian, 4 June 2020
- 'A cashless world would make life harder for tax-dodgers and crims - and cheaper for everyone', *Crikey*, by David Donaldson, (Miranda Stewart comments) 5 June 2020
- 'Hewson urges infrastructure bond to rebuild economy', *InvestorDaily*, by Sarah Simpkins, (John Hewson comments) 12 June 2020
- 'Strengthening JobKeeper, reviewing the government's flagship stimulus program', *Asia and the Pacific Policy Society*, Policy Forum, by Robert Breunig and Timothy Watson, 16 June 2020
- 'Take it from one who's been burnt attempting tax reform: now's the time to try again', *The Sydney Morning Herald*, by John Hewson, 18 June 2020
- 'JobKeeper turnover test could strip thousands of payments', *news.com.au*, by Samantha Maiden, (Robert Breunig comments) 26 June 2020

Services on government/other advisory bodies

Robert Breunig

Data Methods Advisory Group, Commonwealth Department of Health

Parliamentary Budget Office, Panel of Expert Advisors

Critical Friends of the Central Analytics Hub

Australian Capital Territory (ACT) Government Tax Reform Advisory Group

Member, Economic Society of Australia (ESA) National Economic Panel

Australian Longitudinal Census Dataset Advisory Group

Australian Bureau of Statistics, Methodology Advisory Committee (MAC)

Australian Bureau of Statistics, Productivity Measurement Reference Group

Australian Bureau of Statistics, Labour Statistics Advisory Group

John Hewson

Member, GAP Taskforce on National Resilience

Member, National Standing Committee for Energy and the Environment

Member, Steering Committee (SteerCo) Australian Sustainable finance Committee

Member, ACOSS Advisory Panel on Inequality and Poverty

Member, UNSW Grand Challenge on Inequality Advisory Committee

Chair, Commission for the Human Future

Chair, Business Council for Sustainable Development Australia

Chair, BioEnergy Australia

Austaxpolicy.com blog and social media

TTPI runs the Austaxpolicy blog to provide information and analysis on the many challenges and issues in the world of tax and transfer policy. The blog publishes work from experts across a range of relevant disciplines on all aspects of taxes and transfers, including all types of tax and welfare systems, budget policy, intergovernmental financial relations and public finance.

In 2019-2020, the blog published 86 articles from 112 authors and was visited by more than 47,000 visitors, an increase of 52 per cent compared to the previous financial year. The number of page views was almost 80,000. Half of the visitors were from overseas, including countries such as the United States (15.38%), India (3.33%), the United Kingdom (3.28%) and Malaysia (2.56%). Within the country, Sydney (15.41%), Melbourne (13.73%) and Brisbane (5.81%) were the largest traffic sources.

In December 2017, Crawford School Director Professor Helen Sullivan committed the School to gender balance in its public events program. During the last year, 78 (70%) of our contributors were men, while 34 (30%) were women. Our overall statistics are a little better: of 86 substantive blog articles, 31 (36%) had at least one female author and 55 (64%) had only male authors. This is, however, a decline from 2018-2019, where nearly half of the articles had at least one female author. This highlights the challenges in improving the gender balance of contributions in a policy area traditionally dominated by male academics. Austaxpolicy will actively seek to improve the ratio in future years.

The blog is edited by Mathias Sinning, Miranda Stewart and Sonali Walpola, with editorial support by Teck Chi Wong.

TTPI also manages two social media accounts: @Austaxpolicy on Twitter and the Tax and Transfer Policy Institute page on Facebook. During the year, we published 321 posts on Facebook, recording more than 7,000 reaches. On Twitter, 1,284 tweets were published, with more than 800,000 tweet impressions.



Top ten Austaxpolicy articles in 2019 - 2020

Andrew Podger, 'No case for tightening the age pension means test: A response to Michael Keane's analysis' (3212 page views) 26 July 2019

David Elkins, 'Consumption taxation in Rawls' Theory of Justice' (933 page views) 5 September 2019

Alex Evans, 'Why we use private trusts in Australia: The income tax dimension explained' (738 page views) 25 October 2019

Ann Kayis-Kumar and Jack Noone, 'Measuring the social impact of university-based pro bono tax clinics: Co-creating a framework for evidence-based Eevaluation' (469 page views) 3 October 2019

Daniel Jeong-Dae Lee, 'Cheating the government: does taxpayer perception matter?' (439 page views) 14 October 2019

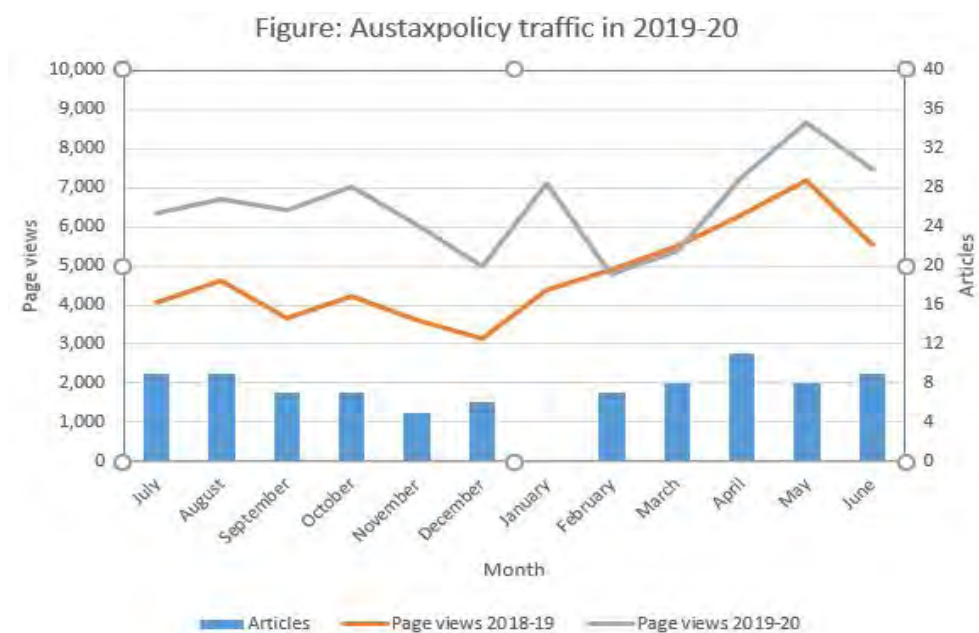
Céline Azémar and Dhammika Dharmapala, 'Tax sparing agreements and foreign direct investment in developing countries' (433 page views) 8 August 2019

Paul Tilley, 'Can Australian Treasury regain its economic policy influence?' (418 page views) 12 September 2019

Sara L McGaughey and Pascalis Raimondos, 'Taxing global profits: A 'back to the future' reform' (388 page views) 3 July 2019

Miranda Stewart and Peter Whiteford, 'The government's fiscal tool kit for COVID-19' (386 page views) 7 April 2020

Elizabeth Morton, 'How a curious case of Benford's Law tells us something about the mandatory tax transparency regime' (356 page views) 20 August 2019



EDUCATION

Staff, fellows and visitors associated with TTPI teach in a range of graduate and executive education courses. In addition, TTPI staff and fellows build advanced research capacity in the field through supervision of a large number of PhD students in diverse disciplines, researching topics on public finance, tax and transfers. Our PhD students are listed in our “People” section (p.13).

Master degree programs

The Crawford School of Public Policy delivers world-class graduate degree programs in public policy, founded in research led teaching, in these degree programs.

Our public finance students are drawn from federal, state and territory governments in Australia and from departments of finance in Indonesia, the Philippines, Pakistan, Bhutan and Papua New Guinea as well as Latin America, Africa and Europe. Selected courses relevant to the specialisation are listed below. More information about the subjects available and Master degrees is at <https://crawford.anu.edu.au/study/graduate-degrees>.

Second semester 2019

Empirical Public Finance

IDEC8025

Professor Robert Breunig

This course is an introduction to the economic analysis of incentives generated by tax systems and income transfer programs. The emphasis is on understanding how, and the extent to which, individuals and firms react to those policies – the central question addressed in the growing field of empirical public finance. The discussion on key design elements of those policies are expected to foster students’ understanding of important trade-offs involved in implementing government policies. The course will cover the following topics: tax incidence, efficiency and optimal taxation, income taxation and labour supply, taxes on consumption, taxes on savings, taxes on investment and corporate taxation. Examples will be drawn from taxes and income transfer programs implemented in Australia and internationally. Particular attention will be paid to the application of quasi-experimental methods to public finance. By reading articles that apply quasi-experiments for each topic, students are expected to develop a practical understanding of issues involved in taking econometric models to the real world. Students will be exposed to varieties of estimation techniques.

Energy Economics

IDEC8089

Paul Burke

The course examines the role of energy in the economy, economic methods of assessing and modelling energy, the economics of various sources of energy, electricity markets, and other key topics in energy economics. Fossil fuels, renewable, and nuclear energy sources will each be studied, as will energy efficiency, security, and sustainability. The course will examine key challenges and opportunities in the energy sector in Australia and overseas.

Economics for Government

POGO8081

Professor Robert Breunig

This course presents a systematic way of thinking about economic principles and the role of government. The course will ensure participants understand the nature and role of markets. Governments interact with the economy in general and markets at all levels, ranging from market design to hybrid public-private programs, from policies designed to provide incentives or disincentives to market and other behaviours, to incorporating behavioural and economic principles in government itself. The course will identify the economy and how we measure it. It will frame public budgeting for the financing of government through taxation, borrowing and other means and will introduce concepts of deficit and government debt, fiscal austerity, economic stimulus and other fiscal policy approaches. The course will provide a framework for understanding the strengths and limits of markets as a form of social organization and for identifying the precise nature of market failure, the objectives of public policy and forms of government intervention, for example by regulation, expenditures, service provision, redistribution and taxation. Participants will examine the efficiency of resource allocation in the economy as a whole and at the micro level in decision making by individuals, firms and government actors. The idea of the efficiency of resource allocation will be emphasised and developed by providing concrete examples and applications.

First semester 2020

Issues in Applied Microeconomics

IDEC8029

Paul Burke

This course will explore decision-making by individuals and firms in the context of real-world situations in which behaviour is often strategic in nature and information is imperfect. The course covers a set of key topics in microeconomics, including game theory, decision making under uncertainty, monopoly, imperfect competition, situations of asymmetric information, and an introduction to behavioural economics. A range of policy options available to governments will be analysed.

Public Finance: Fiscal Policy, Development and Globalisation

POGO8048

Professor Miranda Stewart

This course is aimed at students who are interested in fiscal policy including tax and expenditure law and policy concerning how to fund government effectively. It examines the key challenges of fiscal policy in achieving sufficient revenues, economic prosperity and development and in addressing social justice and inequality in a context of globalisation.

The course provides an introduction to public finance law and policy; tax policy principles; and tax reform and law design principles. We then examine several topical case studies of particular fiscal systems and tax or expenditure reforms or policies in Australia, the Asia-Pacific region and the world. The subject takes a critical approach to examining the principles, processes and outcomes of fiscal policy. Students do not need to have a detailed knowledge of tax law or economics to do this subject.

Foundations in Public Policy

POGO8401

Sue Regan

This course introduces students to the fundamentals of contemporary public policy making. Students will explore core debates in policy studies and consider concepts, models and tools for making, implementing and evaluating public policy. To provide a deeper understanding of the policy process, students will be introduced to analytical perspectives on various stages of the policy process with the aim of provoking critical inquiry into policy practices and outcomes. Students will consider the variety of policy actors and networks in the policy process, and reflect on how competing values and interests influence what issues get policy attention, how they shape decisions, outcomes and evaluation procedures. Students will also debate the different approaches to policy decision making (incrementalism or rational approaches), the implications of governance arrangements between state and non-state actors, and the internationalisation and globalisation of public policy.

Executive education and other teaching

Staff and fellows of TTPI have contributed to popular one and two-day Executive Education courses delivered in-house to government departments and agencies and in the leading Executive Education program at Crawford School, as well as presentations and lectures in various forums.

Robert Breunig

'Beginner's guide to microeconomics for the public sector', Crawford School of Public Policy Executive Education (September 2019)

'Beginner's guide to macroeconomics for the public sector', Crawford School of Public Policy Executive Education (September 2019)

'Economic literacy for non-economics', DFAT Diplomatic Academy, Crawford School of Public Policy Executive Education (September – October 2019)

'A beginner's guide to economics', course delivered for the Commonwealth Department of Communication and the Arts, Crawford School of Public Policy Executive Education (November 2019)

'Getting started: Analyzing HILDA with STATA', with the Melbourne Institute of Applied Economic and Social Research, Canberra (February 2020)

'Introduction to panel data analysis', with the Melbourne Institute of Applied Economic and Social Research, Canberra (February 2020)

'Economics of tax policy', course delivered for the Commonwealth Department of Prime Minister and Cabinet (February 2020)

'Introduction to the economics of tax policy program', course delivered for The Treasury (June 2020)

Fund No: D5335501
 S5335501, S533550101
Project: Tax Transfer Policy Institute
Donor Ref:
Chief Investigator:

STATEMENT OF INCOME AND EXPENDITURE
For the Period 01 July, 2019 to 30 June, 2020

	Seed Funding (D5335501)	Operating Account (S53355-01 & 0101)	Total TTPI
	\$		
Unspent Balance as at 01 July, 2019	6,374.74	54,656.71	61,031.45
Notes			
Add			
Other Income	-	37,922.41	37,922.41
Internal Sales	-	36,426.60	36,426.60
Transfer from other Investment Income	- 67,000.00	618,000.00	551,000.00
	137,914.58	-	137,914.58
Total Income	70,914.58	692,349.01	763,263.59
Total Available Funds Before Expenditure	77,289.32	747,005.72	824,295.04
Less			
Salaries & Related Costs		424,111.53	424,111.53
Utilities & Maintenance		50.24	50.24
Travel Field & Survey Expenses		21,286.95	21,286.95
Consultancies		39,475.70	39,475.70
Consumables		3,911.05	3,911.05
Internal Purchases		1,744.21	1,744.21
Other Expenses	0.00	7,628.69	7,628.69
Total Expenditure	0.00	498,208.37	498,208.37
Unspent Balance as at 30 June, 2020	\$77,289.32	\$248,797.35	\$326,086.67
Revaluation of Investment	(\$39,875.25)		(\$39,875.25)
Revised Closing Balance as at 30 June 2020	\$37,414.07	\$248,797.35	\$286,211.42
Represented by:			
Net Balance of S Ledger		248,797.35	248,797.35
Investment - LTIP @Market Value	3,000,000.00		3,000,000.00
Reconciliation to Balance Sheet	\$3,037,414.1	\$248,797.4	\$3,286,211.4
ANU Cash Contribution directly to TTPI			551,000.00
ANU InKind Contribution (3)			732,330.75
Total Recognition of ANU Contribution			1,283,330.75

CONTACT US

Tax and Transfer Policy Institute

JG Crawford Building #132

The Australian National University

Canberra ACT 2601

Australia

T +61 2 61259318

E tax.policy@anu.edu.au

W taxpolicy.crawford.anu.edu.au

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